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ANNUAL REPORT  
OF THE  
ASSESSING DEPARTMENT



1901.

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ANNUAL REPORT  
OF THE  
ASSESSING DEPARTMENT

FOR THE  
YEAR 1901



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1901.

Boston, Quersing Department.  
May 12 1901

FRANKLIN  
BUT TO  
NOTED TO YTO

ASSESSORS' OFFICE, CITY HALL,  
BOSTON, MASS., January 31, 1902.

HON. PATRICK A. COLLINS,

*Mayor of the City of Boston :*

SIR, — In accordance with the requirements of the existing ordinance, the Board of Assessors respectfully submit the following report :

For convenience of assessment, and as authorized by chapter 115 of the Acts of the year 1889, which provides that the Assessors may " divide any ward . . . into convenient assessment districts," the twenty-five wards of the city are divided into forty-four districts, — four of them into three each, eleven of them into two each, and ten are undivided.

The several assessment districts, and the wards of which they are a part, together with the names of the first and second assistant assessors assigned to each of said districts, are shown in an appendix at the end of this report.

#### TAX WARRANTS.

Warrants for the assessments of taxes in the City of Boston for the financial year commencing February 1

1901, were received by the Board of Assessors as follows :

A State warrant for the proportion of the City of Boston of a State tax of \$1,500-000, as fixed by chapter 461, Acts of 1899 . . . . .	\$632,240 00
A State warrant for a tax to be paid to the Commonwealth for Boston armories, as fixed by chapter 384, Acts of 1888, . . . . .	<sup>1</sup> 34,223 15
A State warrant for a tax to be paid to the Commonwealth for the abolition of grade crossings, in accordance with the provisions of chapter 428, Acts of 1890, and all acts in addition or amendment thereto . . . . .	<sup>2</sup> 179,251 25
A State warrant for a tax to be paid to the Commonwealth for the proportion of the City of Boston of the expense of "building, maintenance, and operation of a system of sewage disposal for the Mystic and Charles River Valleys," as determined by chapter 439, Acts of 1889, and other acts relating thereto, for the year 1900 . . . . .	<sup>3</sup> 52,238 45
Neponset River Valley, chapter 406, Acts of 1895 . . . . .	<sup>4</sup> 74,423 78
High Level Gravity Sewer for the relief of the Charles and Neponset River Valleys, chapter 424, Acts of 1899 . . . . .	
A county warrant for the tax of Suffolk County for county purposes [see section 47, chapter 11, P. S.] . . . . .	1,204,093 00
<i>Carried forward.</i> . . . .	<u>\$2,176,469 63</u>

<sup>1</sup> The warrant states the amount of Sinking-fund requirements to be . . . . .	\$12,623 15
Interest . . . . .	21,600 00
Total . . . . .	<u>\$34,223 15</u>

<sup>2</sup> The warrant states the amounts of assessments and of interest to be as follows:

	Assessment.	Interest.	Total.
Grade crossing, Congress street . . . . .	\$57,018 34	\$14,867 08	\$71,885 42
Grade crossing, Dorchester avenue . . . . .	38,538 36	6,304 29	44,842 65
Grade crossing, Tremont street . . . . .	31,813 31	17,763 00	49,576 31
Grade crossing, Congress street . . . . .	4,015 35	1,124 30	5,139 65
Grade crossing, Everett street . . . . .	3,413 10	—	3,413 10
Grade crossing, Austin street . . . . .	3,924 79	469 33	4,394 12
	<u>\$138,723 25</u>	<u>\$40,528 00</u>	<u>\$179,251 25</u>

<sup>3</sup> The warrant states the amounts of Sinking-fund requirements, interest, maintenance and operation to be as follows:

Sinking-Fund.	Interest.	Maintenance and Operation.	Total.
<sup>3</sup> \$7,834 56	\$28,598 99	\$15,804 90	\$52,238 45
<sup>4</sup> 6,892 18	34,597 62	32,933 98	74,423 78



<i>Brought forward</i> . . . . .	\$2,176,469 63
A city warrant for the tax of the City of Boston for city purposes [see section 47, chapter 11, P. S.] . . . . .	11,870,360 89
A warrant for school expenses [chapter 400, Acts of 1898] . . . . .	3,122,460 06
<hr/>	
Aggregate of warrants committed to Board of Assessors . . . . .	<u>\$17,169,290 58</u>

## POLL-TAX ASSESSMENTS.

The polls recorded for assessment before August 14, 1901, and included in the estimate that determined the rate of taxation for the current year, were those of 171,650. Under the operation of the law providing for supplementary assessment of omitted male persons, liable to assessment under the provisions of section 20 of chapter 548 of the Acts of 1898, and chapter 400, Acts of the year 1901, which provides for investigation, by local assessors, of all names supplementarily assessed, there were added to the list 4,291 polls, making the total number of males assessed 175,941. The number of polls assessed, and the amount of such assessments in each ward, are shown by tables on pages 12 and 14, and the number assessed in the city for ten consecutive years is shown by the table marked "A," page 35.

## VALUATION.

The valuation of the city, as of the first day of May, 1901, determined by the Assessors, August 14 of that year, when the rate of taxation for the current year was fixed, was as follows:

Value of land, marsh and flats . . . . .	<sup>1</sup> \$547,246,600 00
Value of dwelling-houses, stores and other structures . . . . .	377,790,900 00
<hr/>	
Total value of real estate . . . . .	\$925,037,500 00
<hr/>	
<i>Carried forward</i> . . . . .	\$925,037,500 00

<sup>1</sup> For detail of 286,031,746 sq. feet occupied land, valued at.....	\$476,166,700
377,195,842 " vacant " " .....	66,076,500
89,136,344 " marsh and flats, " " .....	5,003,400

Total..... 752,363,932  
— see table I, page 49.

\$547,246,600

<i>Brought forward</i>		\$925,037,500 00
Value of personal property other than bank stock	\$215,498,400 00	
Value of shares in national banks, located in Boston, taxable in said city	11,969,934 37	
Total value of personal estate	227,468,334 37	
Total valuation	\$1,152,505,834 37	

The proportion of the valuation as found in the several wards is shown by a table on page 12. This valuation was increased by supplementary assessments, under authority conferred by section 20 of chapter 548 of the Acts of 1898, by adding thereto personal estate to the amount of

28,200 00

The valuation was also increased by assessments under the provisions of section 78 of chapter 11 of the Public Statutes, as amended by chapter 362 of the Acts of 1888, by the addition of land of the value of

24,800 00

And by adding for personal estate deemed to have been omitted from the first assessment the value of

618,200 00

The total valuation of the city upon which taxes were assessed for the financial year 1901-02, when all assessments were made, was

\$1,153,177,034 37

The valuation of 1901 for personal property can be fairly increased \$58,521,100, in addition to the amount given in the foregoing table, for the value assessed by the Commonwealth at the rate of \$16.18 per \$1,000 upon shares of Massachusetts corporations, the property of residents in Boston. The State deducts from the value of each share the amount that represents the real estate and the machinery, locally assessed, and pays to the city that proportion of the tax that represents the personal property of each corporation.



The valuation can be further increased, say \$1,222,500 for bank stock assessed at the several rates of the places where the banks are located, as the taxes are paid to Boston as assessments upon this class of property held by its citizens in Massachusetts banks located outside that city.

This valuation of the shares in Massachusetts corporations, and also in national banks within the State, but without the limits of Boston, is determined by taking the amount paid by the Commonwealth to the city during the financial year, on account of corporate taxes assessed as of the first day of May of that year. The totals are under estimates, as the collection extends beyond the year in which taxes are assessed, and a small proportion of their total sum is paid over to the city with the assessments of subsequent years.

As the revenue from these two sources is always estimated before the amount to be raised by taxation is determined, the effect of the valuation of this property in reducing the rate of taxation is the same as though its amount was included in the Assessors' aggregate, and the taxes were assessed by them.

The valuation of personal property can properly be further increased by the sum of \$3,598.15 for shipping owned by Boston citizens, which was employed in foreign trade May 1, 1901. Section 8 of chapter 11 of the Public Statutes provides that such property shall not be included in the personal estate of its owners, if they make a return of the same and report for taxation the net yearly income thereof. Section 10 of said chapter required that the State should reimburse the cities and towns for the loss sustained by such exemption. The act from which these two sections were taken became of force May 1, 1882, and contained the provisions that while the exemption should continue, reimbursements on the part of the State should cease in 1887.

By chapter 373 of that year, repayment for the loss of valuation was extended for two years, and was again extended for the same space of time by chapter 286 of the Acts of the year 1890. Chapter 116 of the Acts of 1891 provides that such repayment shall continue to be made until two years from the date of its enactment, March 26, 1891, was extended five years by chapter 149 of the Acts of 1893, and was again extended five years by chapter 353 of the Acts of 1898. The value of the shipping returned for the tax of 1901 was \$3,967 and the net income returned amounted to \$368.85. In the revenue of the city the amount of the payment by the State for the current financial year on this account is put at \$52.54.

The total valuation of personal estate which is assessed for all purposes, for which the city may raise money by taxation, can for the year 1901 be put at \$287,886,732.52.

The United States, the Commonwealth, the county, the city, churches, charitable, scientific, and other corporations, hold property exempt by law from assessment. That of the nation consists of certain islands, forts and lighthouses in our harbor, the navy yard, custom-house and the building used for the United States courts, sub-treasury and post-office. The property of the State within the limits of the city is made up of the State House, the State Prison, an area of land and flats in East and South Boston, and land taken for metropolitan sewerage, metropolitan water system and metropolitan parks. The county property includes the court-house and jail. But as the entire cost of all county estate has been paid by the city, and as the other municipalities that with Boston make up Suffolk County pay no county taxes [Public Statutes, chapter 11, section 47], the estates used for county purposes are included as a part of the city property. The character and value of the property used for municipal purposes may be ascertained by reference to the list of real and personal estate, under the title of nominal assets of the city.

Buildings of any character that are adapted to public or partly public use are seldom capable of easy change to fit them for general purposes. When the estates of which they are a part are sold, it is found that a comparatively small value attaches to anything above the land. As such estates become unfitted for the purposes for which they are used the values estimated for the buildings are reduced. It is believed that the reductions that have been made from time to time have brought our exempt estates to a fair valuation which approximates to the selling price. By the method indicated we place the valuation of exempt property as follows:

	Land.	Building.	Total.
United States of America . . .	\$8,469,000	\$4,259,200	\$12,728,200
Commonwealth of Massachusetts,	9,347,300	4,694,700	14,042,000
City of Boston . . .	33,478,501	21,246,200	54,724,701
"    "    (Personal Estate)	—	—	5,432,000
Churches . . .	10,229,300	8,990,000	19,219,300
Charitable, Literary, Scientific, etc., Institutions . . .	13,086,900	9,422,900	22,509,800
Charitable, Literary, Scientific, etc., Institutions (Personal Estate as returned under pro- visions chap. 217, Acts 1882)	—	—	24,524,027



As required by chapter 217, Acts 1882, the officers of charitable literary and scientific institutions reported that their receipts for the twelve months preceding the first day of May, 1901, amounted to \$6,180,377, and their expenditures to <sup>1</sup>\$6,271,041. It appeared by their returns that at the date of assessment these benevolent and educational institutions held as investments \$11,042,521 of the real estate of this city, which, not being occupied for the purposes of their incorporation, is assessed at its estimated value, forming a part of the real estate valuation for the tax of the current year. The City of Boston holds, in its corporate capacity (not assessed for City taxes), \$32,660,965.54 of actual assets available for the payment of liabilities and \$60,050,901 nominal assets.

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<sup>1</sup>Among the corporations having large incomes and disbursements were the following:

	Receipts.	Expenditures.
American Board Commissioners of Foreign Missions .	\$737,957	\$732,051
Massachusetts General Hospital . . . . .	171,357	450,062
Boston University . . . . .	153,633	176,900
Institute Technology . . . . .	347,132	355,726
New England Conservatory of Music . . . . .	221,486	229,426

## ASSETS OF THE CITY OF BOSTON.

## CLASSIFICATION.

*Actual.*

Sinking and Consolidated Street Improvement Funds, as per Auditor's report .	\$30,242,365 54
Salable lands (not including islands) and land in charge of Board of Street Commissioners . . . . .	2,418,600 00
	<hr/>
	\$32,660,965 54

*Nominal.*

School-houses, including Personal . . . . .	\$13,072,600 00
Public Library, including Personal . . . . .	5,194,800 00
Other public buildings, including Personal . . . . .	21,105,300 00
Public grounds, including Personal . . . . .	<sup>1</sup> 453,000 00
Playgrounds . . . . .	953,400 00
Subway locations (Haymarket square and Pleasant street) . . . . .	1,114,800 00
Cemeteries . . . . .	1 00
Water Works . . . . .	15,500,000 00
Fire apparatus . . . . .	482,000 00
Fire Alarm . . . . .	175,000 00
Miscellaneous . . . . .	2,000,000 00
	<hr/>
	60,050,901 00
Total . . . . .	<hr/> <hr/> \$92,711,866 54

Large amounts of property, held by residents or located within the limits of Boston, are by law or judicial decisions exempt from all assessments, the principal items being the real estate of the United States and the Commonwealth. United States bonds, money loaned upon mortgage of real estate, imported goods in original packages, and the furniture of a family below \$1,000 in value. The proportion of the deposits in the savings banks of Massachusetts (\$596,094,818.80, October 31, 1901) belonging to the residents of

<sup>1</sup> Item includes only Washington and Lowell squares.  
The parks of the city, January 31, 1902, had cost \$16,364,722.43 for land and construction.



Boston is unknown, as the Commonwealth assesses and retains the entire tax for State revenue. But the total valuation of Boston for property that, by existing laws, must be estimated for assessment, or for the information of the Legislature, is as follows:

Valuation of real and personal estate by	
Assessors' general assessment . . . . .	\$1,152,505,834 37
Valuation of real and personal estate by	
Assessors' supplementary assessment . . . . .	671,200 00
Valuation of Massachusetts corporation	
stock [assessed by State], tax paid to	
the city . . . . .	58,521,100 00
Valuation of Massachusetts National	
Bank shares [assessed by State], tax	
paid to the city . . . . .	1,222,500 00
Valuation of ships and vessels in foreign	
trade . . . . .	3,598,15

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Total taxable valuation . . . . . \$1,212,924,232 52

Valuation of the real  
estate of the United  
States . . . . . \$12,728,200 00

Valuation of the real  
estate of the Com-  
monwealth . . . . . 14,042,000 00

Valuation of the real  
estate of the city of  
Boston [nominal  
assets] . . . . . 54,618,901 00

Valuation of the per-  
sonal property of the  
city of Boston [nomi-  
nal assets] . . . . . 5,432,000 00

Valuation of the real  
estate of houses of  
religious worship . . . . . 19,219,300 00

Valuation of real estate  
of charitable, scien-  
tific, and literary cor-  
porations . . . . . 22,509,800 00

Valuation of the prop-  
erty of the city of  
Boston [actual assets] 32,660,965 54

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*Carried forward,* \$161,211,166 54 \$1,212,924,232 52

<i>Brought forward</i> , \$161,211,166 54	\$1,212,924,232 52
Valuation of the personal property of charitable, scientific, and literary corporations . . . . .	24,524,027 00
Total exempt valuation . . . . .	185,735,193 54
Total valuation as of May 1, 1901 . . . . .	<u>\$1,398,659,426 06</u>

### THE RATE OF ASSESSMENT AND TAXES COMMITTED TO THE COLLECTOR.

The rate of taxation needed to raise the amount of the several warrants and the overlay authorized by section 49 of chapter 11 of the Public Statutes, as amended by chapter 226 of the Acts of the year 1887, was determined by the Assessors to be 1.49 per cent., or \$14.90 per \$1,000; of this rate 70 cents was for State, 90 cents for county, and \$13.30 for the city tax.

The land, marsh and flats, valuation of \$547,246,600, at \$14.90 per \$1,000, gave assessment amounting to . . . . .	\$8,153,974 34
The valuation, dwellings, stores and other structures, of \$377,790,900, at \$14.90 per \$1,000, gave assessment amounting to . . . . .	\$5,629,084 41
Total tax, real estate assessment . . . . .	<u>\$13,783,058 75</u>
The personal estate valuation of \$227,468,334, at \$14.90 per \$1,000, gave assessment amounting to . . . . .	3,389,278 18
The total valuation of \$1,152,505,834, at \$14.90 per \$1,000, gave a total property tax of . . . . .	\$17,172,336 93
171,650 male polls, at \$2, each amounted to . . . . .	343,300 00
The taxes as determined by the Assessors when the rate for the year was fixed, and their list and warrant therefor was committed to the Collector, aggregated . . . . .	<u>\$17,515,636 93</u>
<i>Carried forward</i> . . . . .	\$17,515,636 93



<i>Brought forward</i> . . . .	\$17,515,636 93
To the amount of the commitment were added taxes for omitted persons, supplementary assessments, under the provisions of section 20, chapter 548, of the Acts of 1898, for 4,291 polls . . . .	8,582 00
\$28,200 personal property . . . .	420 18
There was also added by supplementary assessment of omitted estates, in accordance with the provisions of chapter 362 of the Acts of 1888, the taxes on \$24,800 valuation of real estate . . . .	369 52
And the taxes on \$618,200 valuation of personal estate . . . .	9,211 18
The total taxes committed to the Collector for the financial year 1901-1902 amounted to . . . .	<u>\$17,534,219 81</u>

**Assessors' Valuation of the Real and Personal Estates and Number of Polls in each of the Twenty-five Wards of the City, and the Taxes assessed thereon, as of the first day of May, in the year 1901. Rate \$14.90 per \$1,000. Original Assessments.**

WARDS.	Polls.	Value of Real Estate.	Value of Personal Estate.	Total Valuation.	Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.
1....	6,447	\$12,051,100	\$771,600	\$12,822,700	\$12,894	\$179,561 39	\$11,496 84	\$203,952 23
2....	6,621	12,697,300	722,200	13,419,500	13,242	189,189 77	10,760 78	213,192 55
3....	4,306	8,982,300	925,900	9,908,200	8,612	133,836 27	13,795 91	156,244 18
4....	4,054	12,083,300	673,800	12,757,100	8,108	180,041 17	10,039 62	198,188 79
5....	4,098	12,617,200	2,161,000	14,778,200	8,196	187,996 28	32,198 90	228,391 18
6....	9,006	128,011,600	35,024,700	163,036,300	18,012	1,907,372 84	521,868 03	2,447,252 87
7....	5,148	224,711,600	50,076,200	274,787,800	10,296	3,348,202 84	746,135 38	4,104,634 22
8....	11,461	28,019,500	2,620,500	30,640,000	22,922	417,490 55	39,045 45	479,458 00
9....	8,416	25,677,700	1,439,800	27,117,500	16,832	382,597 73	21,453 02	420,882 75
10....	7,376	57,061,300	3,503,400	60,564,700	14,752	850,213 37	52,200 66	917,166 03
11....	6,183	104,814,700	75,313,800	180,128,500	12,366	1,561,739 03	1,122,175 62	2,696,280 65
12....	7,565	24,247,400	3,247,300	27,494,700	15,130	361,286 26	48,384 77	424,801 03
13....	6,918	22,491,300	2,490,500	24,981,800	13,836	335,120 37	37,108 45	386,064 82
14....	6,453	11,152,900	763,800	11,916,700	12,906	166,178 21	11,380 62	190,464 83
15....	5,514	9,466,000	585,300	10,051,300	11,028	141,043 40	8,720 97	160,792 37
16....	5,730	14,471,800	1,210,800	15,682,600	11,460	215,629 82	18,040 92	245,130 74
17....	6,865	17,973,900	1,667,100	19,641,000	13,730	267,811 11	24,839 79	306,380 90
18....	6,970	16,961,100	1,333,500	18,294,600	13,940	252,720 39	19,869 15	286,529 54
19....	7,488	22,582,700	2,264,500	24,847,200	14,976	336,482 23	33,741 05	385,199 28
20....	9,871	34,034,000	4,273,700	38,307,700	19,742	507,106 60	63,678 13	590,526 73
21....	7,152	26,950,800	5,710,300	32,661,100	14,304	401,566 92	85,083 47	500,954 39
22....	7,705	21,813,300	3,799,200	25,612,500	15,410	325,018 17	56,608 08	397,036 25
23....	6,309	23,251,400	7,153,000	30,404,400	12,618	346,445 86	106,579 70	465,643 56
24....	8,125	26,480,700	2,640,000	29,120,700	16,250	394,562 43	39,336 00	450,148 43
25....	5,869	26,432,600	5,126,500	31,559,100	11,738	393,845 74	76,384 85	481,968 59
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Bank Stock	171,650	\$925,037,500	\$215,498,400	\$1,140,535,900	\$343,300	\$13,783,058 75	\$3,210,926 16	\$17,337,284 91
	.....	.....	11,969,934	11,969,934	.....	.....	178,352 02	178,352 02
<hr/>								
Totals	171,650	\$925,037,500	\$227,468,334	\$1,152,505,834	\$343,300	\$13,783,058 75	\$3,389,278 18	\$17,515,636 93

**Gains and Loss, Real, Personal, and Polls, by Wards.  
1901 compared with 1900.**

WARDS.	Gain, Real.	Gain, Personal.	Loss, Personal.	Total Gain, Real and Personal.	Gain, Polls.
1 .....	\$325,200	.....	\$125,400	\$199,800	53
2 .....	13,300	\$14,100	.....	27,400	192
3 .....	43,800	44,700	.....	88,500	Loss, 23
4 .....	796,600	37,300	.....	833,900	67
5 .....	115,700	.....	31,700	84,000	105
6 .....	6,160,900	317,300	.....	6,478,200	198
7 .....	6,660,200	1,018,500	.....	7,678,700	269
8 .....	365,400	7,500	.....	372,900	1,210
9 .....	Loss, 67,000	49,300	.....	Loss, 17,700	252
10 .....	1,789,700	.....	237,900	1,551,800	Loss, 168
11 .....	2,387,300	975,100	.....	3,362,400	4
12 .....	Loss, 127,800	.....	417,600	Loss, 545,400	163
13 .....	102,300	31,800	.....	134,100	5
14 .....	106,900	9,800	.....	116,700	287
15 .....	173,400	.....	39,000	134,400	127
16 .....	161,500	.....	53,200	108,300	32
17 .....	272,800	203,300	.....	476,100	Loss, 46
18 .....	138,900	51,100	.....	190,000	7
19 .....	545,400	.....	493,200	52,200	306
20 .....	965,400	238,900	.....	1,204,300	873
21 .....	288,500	343,200	.....	631,700	339
22 .....	166,900	81,800	.....	248,700	244
23 .....	360,600	.....	1,335,300	Loss, 974,700	187
24 .....	86,900	264,300	.....	351,200	412
25 .....	714,000	.....	200,300	513,700	201
	BANK STOCK,	28,802	.....	28,802	.....
Totals. ....	\$22,546,800	\$3,716,802	\$2,933,600	\$23,330,002	5,296



**Supplementary Assessments of Polls and omitted Estates  
in each of the Twenty-five Wards of the City, and  
the Taxes assessed thereon, as of the first day of  
May, in the year 1901. Rate \$14.90 per \$1,000.**

WARDS.	Polls.	Valuation, Real Estate.	Valuation, Personal Estate.	Total Valuation, Real and Personal Estate.	Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.
1.....	45	.....	\$5,000	\$5,000	\$90	.....	\$74 50	\$164 50
2.....	148	.....	50,000	50,000	296	.....	745 00	1,041 00
3.....	80	.....	.....	.....	160	.....	.....	160 00
4.....	117	.....	600	600	234	.....	8 94	242 94
5.....	126	.....	25,500	25,500	252	.....	379 95	631 95
6.....	445	.....	117,800	117,800	890	.....	1,755 22	2,645 22
7.....	322	\$23,600	24,700	48,300	644	\$351 64	368 03	1,363 67
8.....	609	.....	4,100	4,100	1,218	.....	61 09	1,279 09
9.....	306	.....	100	100	612	.....	1 49	613 49
10.....	177	.....	16,000	16,000	354	.....	238 40	592 40
11.....	67	.....	251,100	251,100	134	.....	3,741 39	3,875 39
12.....	145	.....	40,800	40,800	290	.....	607 92	897 92
13.....	206	.....	100	100	412	.....	1 49	413 49
14.....	153	.....	300	300	306	.....	4 47	310 47
15.....	96	.....	600	600	192	.....	8 94	200 94
16.....	73	.....	500	500	146	.....	7 45	153 45
17.....	154	.....	200	200	308	.....	2 98	310 98
18.....	331	.....	800	800	662	.....	11 92	673 92
19.....	184	.....	49,300	49,300	368	.....	734 57	1,102 57
20.....	83	1,200	11,300	12,500	166	17 88	168 37	352 25
21.....	96	...	2,200	2,200	192	.....	32 78	224 78
22.....	115	.....	14,800	14,800	230	.....	220 52	450 52
23.....	102	.....	3,200	3,200	204	.....	47 68	251 68
24.....	60	.....	1,600	1,600	120	.....	23 84	143 84
25.....	51	.....	25,800	25,800	102	.....	384 42	486 42
Totals..	4,291	\$24,800	\$646,400	\$671,200	\$8,582	\$369 52	\$9,631 36	\$18,582 88



Valuations Land and Building, 1901, by Wards. Compared with 1900.

	1901			1900		
	Value Land.	Value Buildings.	Total Valuation.	Value Land.	Value Buildings.	Total Valuation.
Ward 1	\$4,847,500	\$7,203,600	\$12,051,100	\$4,783,200	\$6,942,700	\$11,725,900
Ward 2	6,016,450	6,680,850	12,697,300	6,004,200	6,679,800	12,684,000
Ward 3	4,812,200	4,170,100	8,982,300	4,803,500	4,135,000	8,938,500
Ward 4	6,560,400	5,522,900	12,083,300	6,556,800	4,729,900	11,286,700
Ward 5	7,171,200	5,446,000	12,617,200	7,163,500	5,338,000	12,501,500
Ward 6	93,656,300	34,355,300	128,011,600	88,250,800	33,599,900	121,850,700
Ward 7	165,427,450	59,284,150	224,711,600	160,366,300	57,685,100	218,051,400
Ward 8	17,145,500	10,874,000	28,019,500	16,844,500	10,809,600	27,654,100
Ward 9	12,538,900	13,138,800	25,677,700	12,493,900	13,250,800	25,744,700
Ward 10	33,533,000	23,528,300	57,061,300	32,638,800	22,632,800	55,271,600
Ward 11	58,673,000	46,141,700	104,814,700	57,592,200	44,835,200	102,427,400
Ward 12	9,995,900	14,251,500	24,247,400	9,980,800	14,394,400	24,375,200
Ward 13	13,764,000	8,727,300	22,491,300	13,703,100	8,685,900	22,389,000
Ward 14	3,645,500	7,507,400	11,152,900	3,605,600	7,440,400	11,046,000
Ward 15	3,524,100	5,941,900	9,466,000	3,490,400	5,802,200	9,292,600
Ward 16	5,464,900	9,006,900	14,471,800	5,463,900	8,846,400	14,310,300
Ward 17	7,757,600	10,216,300	17,973,900	7,559,600	10,141,500	17,701,100
Ward 18	8,530,400	8,430,700	16,961,100	8,532,700	8,289,500	16,822,200
Ward 19	11,673,600	10,909,100	22,582,700	11,542,100	10,495,200	22,037,300
Ward 20	13,675,700	20,358,300	34,034,000	13,494,500	19,574,100	33,068,600
Ward 21	10,838,700	16,112,100	26,950,800	10,745,000	15,917,300	26,662,300
Ward 22	9,332,100	12,481,200	21,813,300	9,297,700	12,348,700	21,646,400
Ward 23	12,282,000	10,969,400	23,251,400	12,128,000	10,762,800	22,890,800
Ward 24	11,188,700	15,292,000	26,480,700	11,094,400	15,299,400	26,393,800
Ward 25	15,191,500	11,241,100	26,432,600	14,798,000	10,920,600	25,718,600
Totals	\$547,246,600	\$377,790,900	\$925,037,500	\$532,933,500	\$369,557,200	\$902,490,700

**Gain and Loss of Land and Buildings by Wards,  
1901-1900.**

	Land.	Buildings.	Total.
Ward 1.....	\$64,300	\$260,900	\$325,200
Ward 2.....	12,250	1,050	13,300
Ward 3.....	8,700	35,100	43,800
Ward 4.....	3,600	793,000	796,600
Ward 5.....	7,700	108,000	115,700
Ward 6.....	5,405,500	755,400	6,160,900
Ward 7.....	5,061,150	1,599,050	6,660,200
Ward 8.....	301,000	64,400	365,400
Ward 9.....	45,000	Loss, 112,000	Loss, 67,000
Ward 10.....	894,200	895,500	1,789,700
Ward 11.....	1,080,800	1,306,500	2,387,300
Ward 12.....	15,100	Loss, 142,900	Loss, 127,800
Ward 13.....	60,900	41,400	102,300
Ward 14.....	39,900	67,000	106,900
Ward 15.....	33,700	139,700	173,400
Ward 16.....	1,000	160,500	161,500
Ward 17.....	198,000	74,800	272,800
Ward 18.....	Loss, 2,300	141,200	138,900
Ward 19.....	131,500	413,900	545,400
Ward 20.....	181,200	784,200	965,400
Ward 21.....	93,700	194,800	288,500
Ward 22.....	34,400	132,500	166,900
Ward 23.....	154,000	206,600	360,600
Ward 24.....	94,300	Loss, 7,400	86,900
Ward 25.....	393,500	320,500	714,000
Total.....	\$14,313,100	\$8,233,700	\$22,546,800



**Table Showing Valuations, Land and Buildings, 1874 to 1901, Inclusive.**

	Value Land.	Value Buildings.	Total Value.
1901 .....	\$547,246,600	\$377,790,900	\$925,037,500
1900 .....	532,933,500	369,557,200	902,490,700
1899 .....	507,596,250	359,213,450	866,809,700
1898 .....	482,747,000	347,486,900	830,233,900
1897 .....	468,406,850	335,453,700	803,860,550
1896 .....	447,169,700	323,092,000	770,261,700
1895 .....	433,694,900	311,056,150	744,751,050
1894 .....	422,132,850	301,611,800	723,743,850
1893 .....	417,280,175	290,482,100	707,762,275
1892 .....	399,170,175	281,109,700	680,279,875
1891 .....	381,299,825	268,938,550	650,238,375
1890 .....	365,547,975	254,442,300	619,990,275
1889 .....	350,404,975	243,395,000	593,799,975
1888 .....	328,465,175	234,548,100	563,013,275
1887 .....	322,207,075	224,964,100	547,171,175
1886 .....	301,622,275	215,881,000	517,503,275
1885 .....	288,825,450	207,148,250	495,973,700
1884 .....	285,969,800	202,160,800	488,130,600
1883 .....	282,331,100	195,987,800	478,318,900
1882 .....	278,240,950	189,463,200	467,704,150
1881 .....	272,734,600	182,654,000	455,388,600
1880 .....	260,614,100	176,756,000	437,370,100
1879 .....	255,951,200	172,825,800	428,777,000
1878 .....	264,071,550	176,304,350	440,375,900
1877 .....	290,523,950	190,883,250	481,407,200
1876 .....	320,133,375	206,024,525	526,157,900
1875 .....	341,973,950	216,967,050	558,941,000
1874 .....	343,664,675	210,265,475	553,930,150

## PERCENTAGE OF ASSESSMENTS ON POLLS AND PROPERTY.

When the assessment to meet the warrants of the State, county and city had been completed, 222,604 bills were sent to the Collector, with the lists of persons assessed, and the Assessors' warrant to collect. Of these bills 153,559 (68.98 per cent.) were for poll-taxes only.

When all the lists and warrants for the year had been sent to that officer, 4,291 additional bills, covering supplementary assessments, had been delivered. Of this class 4,229 were for poll-taxes only.

There were also made 47 bills for property assessed under chapter 362, Acts 1888.

The tax assessments for the financial year were represented by 226,942 bills, of which 30.47 per cent. were for property, and 69.53 per cent. were for poll-taxes.

The total number of persons assessed on property was 60,768, of which 42,166 were resident individuals, 6,178 non-resident individuals, and 12,414 firms, corporations, trustees, etc. See Table "B," page 36.

## ABATEMENTS.

The amount of abatements from all the above assessments to January 31, 1902, was for polls, \$554; for real estate, \$70,226.17; for personal estate, \$53,963.40, a total of \$124,743.57. Of this sum \$121,899.12 was abated before the reduced tax bills were paid, and with the money received for taxes is treated as a credit item to the Collector, who is charged with the total amount of the tax warrants of the year. The remainder of the abatements, amounting to \$2,844.45, were made after payment by the persons assessed, and the several amounts were refunded by the Treasurer for moneys received from the Collector for the taxes of the current financial year.

## AVERAGE OF ASSESSORS' VALUATION FOR THREE YEARS.

In accordance with the requirements of section 5 of chapter 5 of the Revised Ordinances of 1898, as amended 1900, we herewith include a statement of the Assessors' valuation of the taxable property in the City of Boston for each of the preceding three years, the abatement thereon allowed previous to the thirty-first day of December preceding, and the average of such valuations reduced by such abatements.



Year.	Valuations.	Abatements.
1899 . .	\$1,089,985,452 38	\$9,805,000 00
1900 . .	1,129,788,232 16	12,269,300 00
1901 . .	1,153,177,034 37	7,372,500 00
<hr/>		
Totals .	\$3,372,950,718 91	\$29,446,800 00
Less abatements,	29,446,800 00	
<hr/>		
	\$3,343,503,918 91	

Divided by three gives \$1,114,501,306.30 — average valuation for three years, less abatements.

The ordinance of 1898 which requires the Assessors to include a statement of the average valuations for preceding five years was amended in 1900, and requires the average valuation for three years as shown above.

The following table shows average Assessors' valuation 1885 to 1902:

#### AVERAGE VALUATIONS, 1885-1902.

Five Years.						
1885-86 . . . . .						\$661,011,076 00
1886-87 . . . . .						670,035,172 00
1887-88 . . . . .						678,763,000 00
1888-89 . . . . .						694,078,430 00
1889-90 . . . . .						711,071,286 00
1890-91 . . . . .						733,736,943 00
1891-92 . . . . .						761,236,068 00
1892-93 . . . . .						790,036,144 00
1893-94 . . . . .						819,313,202 00
1894-95 . . . . .						850,076,262 00
1895-96 . . . . .						876,794,390 00
1896-97 . . . . .						902,579,136 00
1897-98 . . . . .						927,838,628 00
1898-99 . . . . .						951,638,949 00
1899-00 . . . . .						974,536,062 00
1900-01 . . . . .						1,007,017,424 38
<hr/>						
Three Years.						
1901-02 . . . . .						\$1,076,710,367 54
1902-03 . . . . .						1,114,501,306 30

#### TAXATION OF CORPORATE PROPERTY.

In accordance with the provisions of section 86 of chapter 11 of the Public Statutes, the Assessors, in August, 1901, returned to the Tax Commissioner of the Commonwealth the

names of 345 Massachusetts corporations located in Boston, "with a statement in detail of the works, structures, real estate, and machinery owned by each of said corporations . . . with the value thereof."

No personal property other than machinery can legally be assessed to a Massachusetts corporation. The valuation of property of corporations chartered by the Commonwealth, which was included in the total that determined the rate of taxation, amounted to \$138,179,425, of which sum \$120,739,125 was real estate, and \$17,440,300 was machinery. A statement showing the growth of corporate property locally assessed during the last twenty years is shown by the table marked "E," page 40. Under the provisions of section 8 of chapter 13 of the Public Statutes, the Board assessed the 501,000 shares of the sixty-three national banks of Boston upon a valuation of \$48,211,000,—a total tax of \$718,343.90. At the time the rate of taxation was determined the estimated value of  $143,210.12\frac{1}{3}$  shares, \$11,969,934.37 $\frac{1}{3}$  was included in the total aggregate as property which could be legally assessed in the valuation of the city of Boston. The balance of the total assessment of this class of property amounted to \$36,241,065.62 $\frac{2}{3}$ , and the tax of \$539,991.88 thereon was claimed by the Tax Commissioner, under the provisions of section 13 of said chapter for the State, and certain of the cities and towns of Massachusetts in which shareholders resided. Section 16 of said chapter provides that one per cent. on the amount collected shall be paid "for the expenses of assessing and collecting" that portion of the tax which is not retained by the city or town where the banks are located. The amount of \$2,822.79 can be added to the revenue of the city from this source, as only slight changes are found necessary in the adjustment of the bank taxes with the State authorities.

The Board of Assessors have, under the provisions of sections 14 and 58 of said chapter 13, adjusted the taxes of 1900 upon national bank stock and the shares of Massachusetts corporations, as against the claims of the State or its municipalities, and for that purpose have appeared before the Board of Appeal, provided for in section 62 of said chapter, as agents of the city, where its claims were disputed or needed defence.

#### ASSESSMENT STATISTICS.

A table on page 15 will show the separate estimation of land and buildings by wards in the valuations of 1900 and



1901. A table on page 17 gives the valuation in total from 1874 to 1901 inclusive.

For the valuation of Boston for ten years, and for the separate estimation of the real and personal property for twenty years, and for the total valuation of the city for thirty-five years, see tables marked "A," "D" and "F," on pages 35, 38-39 and 41. All the valuations shown on these tables are those which determined the rate of taxation for the years to which they relate, and do not include the small amounts subsequently added by supplementary assessment. The valuation of 1901, as compared with that of the preceding year, shows a gain on real estate of \$22,546,800, equal to an advance of 2.49 per cent., and a gain of \$236,402 on personal property, equal to .35 per cent. The total valuation of 1901 is more than that of 1891 by \$297,436,419, showing a gain in ten years of 34.78 per cent.

The table marked "D," pages 38 and 39, shows the rate of taxation in Boston for the past twenty years, and the table marked "G," page 42, shows the proportion of each annual rate required to raise the tax of a given year for State, County, or City purposes.

A table marked "H," pages 43-46, shows the approximate value of the dwelling-houses of the city, and a table marked "I," page 49, gives certain statistics relating to the real estate of Boston.

We deem it of sufficient interest to add also to this report a table showing the valuations of property, rates of taxation, and the number of assessed polls for each year from 1822, when the City of Boston was established, to the present time.

For many years prior to 1842 taxes were assessed on the basis of 50 per cent. of the true valuation of property, which custom was discontinued in the assessments of that and succeeding years at the request of the city government.

The result of this change will be seen in the reduction in the rate of taxation for that and the following years.

#### STREETS, SIDEWALKS, AND SEWER ASSESSMENTS.

The law now in force connecting this department with these classes by special assessments may be stated as follows:

##### STREET ASSESSMENTS.

After the work of building a new street has been completed, including roadway, sidewalks and sewer, and after the Auditor has certified the expense, the Street Commissioners determine the cost, and ascertain what proportion of



the whole amount shall be paid by the city, and what sum is to be assessed upon abutters. [1892, 418, §§ 7, 8.] "The assessable cost of the work" is apportioned by the Commissioners, upon the several parcels of land abutting on the street. If the amount fixed by the Commissioners is unsatisfactory, they can revise and correct their assessment, and their final determination is "subject to appeal . . . to the Superior Court . . . as is provided in the case of taxes." [1892, 418, § 8.] If the amount of the assessment upon any lot is not paid in "one year from the date of such determination, or if the amount as found by the Court, or on appeal . . . is not paid before the last day of Máj next succeeding . . . the Board of Assessors . . . shall include a sum equal to nine per cent. of such amount in the next and succeeding annual tax-bills issued for the tax on the said parcel, and in the tax-bill issued the first year shall also include interest on the whole of said amount . . . from thirty days after the date of completion . . . to the last day of October of the year of the date of such tax-bill . . . and . . . for each succeeding year shall include one year's interest on the whole of said amount . . . and shall so include such sums . . . until . . . ten . . . with interest have been paid."

The owner of the land may at any time relieve his estate from incumbrance, by payment in full, or may release a portion of his estate, by a partial payment of the balance due, with the consent of the Mayor and Street Commissioners. [1892, 418, §§ 5, 9, 10, and amendments, chapter 237, 1896; chapter 566, 1898.] All moneys paid on account of these special assessments are applied to the payment of the interest of, or paid into, the sinking-fund for the extinguishment of the debts contracted on account of the work for which the assessments were laid. [1891, 323, § 189.]

#### SIDEWALK ASSESSMENTS.

Chapter 401 of the Acts of 1892 applies to sidewalks in streets already constructed. This Act provides that "the Mayor and Aldermen" may order "the Superintendent of Streets . . . to make a sidewalk" in such location, and of such materials as they may deem expedient. [1892, 401, § 1.] The Superintendent apportions the cost to the several parcels of land, according to their frontage on the street in which the sidewalk is constructed. [1892, 401, § 3.] The order of the Mayor and Aldermen, and the apportionment of the Superintendent, in the operation of the law, take the

place of the order and determination of the Street Commissioners, under the Act of 1891, as amended in 1892; otherwise, all proceedings, including the division of an unpaid assessment and the addition of interest thereto, are the same as when a street is constructed under the Board of Survey Act. This Act [chapter 401, 1892] was repealed by chapter 437 of 1893, so that this department will have no connection with assessments for sidewalks built after the date of its passage, June 9, 1893.

#### SEWER ASSESSMENTS.

Chapter 402 of the Acts of 1892 applies to sewers in streets already built, and requires that when sewers are laid they shall be built when the Mayor and Aldermen so order, and be paid for by assessments, based on frontage, made by the Superintendent of Streets [see chapter 256 of the Acts of 1894]; and the machinery of this Act is in all other respects made to conform to that of the Board of Survey Act, with the following exceptions: Only lands within one hundred and twenty-five feet of the way in which the sewer is laid are included in the assessment. [1892, 402, § 5; 1892, 418, §§ 5, 6, 8, 9.] A drain for any land outside the line of one hundred and twenty-five feet can only enter the sewer "after the amount to be paid for an entry has been fixed by the Mayor and Aldermen." [1892, 402, § 5.] Interest shall not begin upon sewer assessments until after the expiration of thirty days from the completion of the sewer on account of which the assessments are made. [Chapter 227, Acts 1894.] When a sewer assessment is laid upon a church estate, or upon any other "parcel of land for which the owner is by law exempt from being taxed, as determined by the Assessors . . . on application to them" by such owner, the Collector is required to "suspend the collection of such assessment" until a new owner holds the land, when its amount is collected without interest. [1892, 402, § 4.] But if the owner of an estate where the collection of a sewer assessment has been suspended desires to enter the sewer, he can do so, "after the amount to be paid for" such entry "has been fixed by the Mayor and Aldermen," and when the estate passes to another owner, the original assessment, "less any payment made for an entry" into the sewer, "becomes due and payable," and must be collected, as if the day when the fee passed from grantor to grantee "were the date of the passage of the . . . order for making the sewer." [1892, 402, §§ 4, 5.]



Chapter 566, 1898.] As the law now stands it must follow that if the amount then found to be due is not paid, it is to be collected as is provided for other unpaid sewer assessments; that is, by ten annual instalments, with interest. Section 9 of chapter 418 of the Acts of 1892 provides that when an unpaid special assessment is apportioned and added to a tax-bill, it may "be abated . . . as if a part of, and in the same manner as the city taxes." In an opinion dated December 8, 1892, the Corporation Counsel states that the power to make an abatement of such an assessment "commences only when the . . . assessment is included in the tax-bill, and can only be exercised in curing mistakes in figures, facts, or the law, and confers upon" the Assessors "no power to abate for any other than a legal reason."

By chapter 359 of the Acts of 1896 full power to abate sewer assessments is given to the Board of Street Commissioners, subject to the approval of the Mayor.

#### SPECIAL ASSESSMENTS.

Under the operation of the foregoing laws the following amounts were certified to the Assessors by the City Collector as remaining unpaid one year after the date of assessment:

Street construction assessments	.	.	.	\$224,087 89
For sewer assessments	.	.	.	150,567 36
				<hr/>
				\$374,655 25
				<hr/>

The several assessments were duly apportioned, and a sum equal to nine per cent. of each assessment, with the required interest, was included in the tax-bills which were issued for the tax on the estates which were liable.

The eighth apportionment of				
sewer assessments, certified				
in 1894, amounted to	.	\$3,120	79	
Interest	.	1,560	04	
		<hr/>		\$4,680 83
The eighth apportionment of				
sidewalk assessments, certified				
in 1894, amounted to	.	\$2,916	67	
Interest	.	1,457	75	
		<hr/>		4,374 42
<i>Carried forward</i>	.	.	.	<hr/>
				\$9,055 25



## ASSESSING DEPARTMENT.

25

<i>Brought forward</i> . . . . .		\$9,055 25
The seventh apportionment of sewer assessments, certified in 1895, amounted to . . . . .	\$3,102 42	
Interest . . . . .	1,551 17	
	<hr/>	4,653 59
The seventh apportionment of sidewalk assessments, certi- fied in 1895, amounted to, . . . . .	\$104 28	
Interest . . . . .	52 17	
	<hr/>	156 45
The seventh apportionment of assessments for street con- struction, certified in 1895, amounted to . . . . .	\$502 11	
Interest . . . . .	251 06	
	<hr/>	753 17
The sixth apportionment of sewer assessments, certi- fied in 1896, amounted to . . . . .	\$4,453 70	
Interest . . . . .	2,226 87	
	<hr/>	6,680 57
The sixth apportionment of sidewalk assessments, certi- fied in 1896, amounted to, . . . . .	\$24 17	
Interest . . . . .	12 08	
	<hr/>	36 25
The fifth apportionment of sewer assessments, certified in 1897, amounted to . . . . .	\$4,753 48	
Interest . . . . .	2,377 27	
	<hr/>	7,130 75
The fifth apportionment of street construction assess- ments, certified in 1897, amounted to . . . . .	\$714 83	
Interest . . . . .	357 46	
	<hr/>	1,072 29
The fourth apportionment of sewer assessments, certified in 1898, amounted to . . . . .	\$3,334 83	
Interest . . . . .	1,668 07	
	<hr/>	5,002 90
<i>Carried forward</i> . . . . .		<hr/> \$34,541 22

<i>Brought forward</i> . . . . .		\$34,541 22
The fourth apportionment of street construction assessments, certified in 1898, amounted to . . . . .	\$727 65	
Interest . . . . .	365 50	
	<hr/>	1,093 15
The third apportionment of sewer assessments, certified in 1899, amounted to . . . . .	\$5,260 82	
Interest . . . . .	3,475 12	
	<hr/>	8,735 94
The third apportionment of street construction assessments, certified in 1899, amounted to . . . . .	\$2,363 62	
Interest . . . . .	1,313 09	
	<hr/>	3,676 71
The second apportionment of sewer assessments certified in 1900, amounted to . . . . .	\$2,706 12	
Interest . . . . .	1,503 54	
	<hr/>	4,209 66
The second apportionment of street construction assessments, certified in 1900, amounted to . . . . .	\$2,244 89	
Interest . . . . .	1,246 75	
	<hr/>	3,491 64
The apportionment of sewer assessments, certified in 1901, amounted to . . . . .	\$13,550 68	
Interest . . . . .	11,750 53	
	<hr/>	25,301 21
The apportionment of street construction assessments, certified in 1901, amounted to . . . . .	\$20,167 73	
Interest . . . . .	16,112 77	
	<hr/>	36,280 50
Total amount committed to Collector .		<hr/> <u>\$117,330 03</u>

## STREET RAILWAY ASSESSMENT.

Chapter 578 of the Acts of 1898 directs that the assessors of every city and town in which street railways are operated

shall assess on each company operating such railway therein an excise tax. Said tax is computed from the annual gross receipts per mile of track, and is assessed in the several cities and towns in which said railroads operate in proportion to the length of track in each city or town. The amount of excise tax levied on street railway companies under chapter 578, Acts 1898, is \$2,797.65. The Boston Elevated Railway, and all railways now owned or operated by it, are, for twenty-five years from June 10, 1897, exempt from the action of this statute, but said railroads pay, under chapter 500 of the Acts of 1897, a very similar tax to the Commonwealth, which tax is distributed by the Treasurer of the Commonwealth among the cities and towns in which said railroads operate. Boston's proportion of this tax is \$55,415.84.

There was also credited to the City of Boston by the Treasurer of the Commonwealth the sum of \$373,205.86, being the city's share of corporation tax under chapter 117, Acts of 1899.

#### Return of Assessed Polls to Registrars of Voters, 1901.

WARDS.	Regular.	Supplementary.	Total.
1.....	6,447	45	6,492
2.....	6,621	149	6,770
3.....	4,306	82	4,388
4.....	4,054	120	4,174
5.....	4,098	125	4,223
6.....	9,006	448	9,454
7.....	5,148	327	5,475
8.....	11,461	609	12,070
9.....	8,416	310	8,726
10.....	7,376	179	7,555
11.....	6,183	67	6,250
12.....	7,565	143	7,708
13.....	6,918	206	7,124
14.....	6,453	152	6,605
15.....	5,514	96	5,610
16.....	5,730	78	5,808
17.....	6,865	154	7,019
18.....	6,970	340	7,310
19.....	7,488	188	7,676
20.....	9,871	82	9,953
21.....	7,152	98	7,250
22.....	7,705	117	7,822
23.....	6,309	104	6,413
24.....	8,125	60	8,185
25.....	5,869	51	5,920
Totals.....	171,650	4,330	175,980

For the purpose of carrying out the provisions of chapter 548 of the Acts of 1898, in relation to the assessment of persons not assessed a poll-tax in the regular assessment, the Board held evening sessions during the month of September previous to the close of registration for the State election in addition to their regular daily sessions.



## RECEIPTS AND EXPENDITURES.

There have been no receipts in this department other than the money appropriated for its current expenses. The appropriation was . . . . .	\$184,000 00
The expenditures for the financial year for salaries, compensation of assistant assessors, clerk-hire, books, stationery, and incidentals have amounted to .	185,927 31
<i>Deficit</i> . . . . .	<u>\$1,927 31</u>

Respectfully submitted,

GEORGE A. COMINS, *Chairman*,  
CHARLES E. FOLSOM, *Secretary*,  
JOHN J. MURPHY,  
JOHN M. MAGUIRE,  
EDWARD B. DAILY,  
SAMUEL HICHBORN,  
JOHN H. DONOVAN,  
JAMES BUCKNER,

*Assessors of the City of Boston.*

## APPENDIX.

ASSESSMENT DISTRICTS AND ASSISTANT ASSESSORS ASSIGNED  
THERE TO FOR THE ASSESSMENT OF MAY 1, 1901.

*District 1.*—The whole of Ward 1. First Assistant Assessor, Charles A. Tilden; Second Assistant Assessor, John Marno.

*District 2.*—The whole of Ward 2. First Assistant Assessor, Thomas O. McEnaney; Second Assistant Assessor, Paul K. Olufson.

*District 3.*—The whole of Ward 3. First Assistant Assessor, Benjamin F. Bowditch; Second Assistant Assessor, Charles J. Bradley.

*District 4.*—The whole of Ward 4. First Assistant Assessor, Dennis G. Quirk; Second Assistant Assessor, Frank W. Esterbrook.

*District 5.*—The whole of Ward 5. First Assistant Assessor, John J. Tague; Second Assistant Assessor, Lucien J. Priest.

*District 6.*—That part of Ward 6 lying northerly of a line beginning at the junction of Travers and Beverly streets; thence by the centre lines of Beverly, Cooper, Salem, Parmenter, Hanover, and Richmond streets, Atlantic and Eastern avenues, to the Harbor Commissioners' line. First Assistant Assessor, Matthew Binney, Jr.; Second Assistant Assessor, James McNulty.

*District 7.*—That part of Ward 6 lying southerly and easterly of a line beginning at the junction of School and Washington streets; thence through the centre lines of Washington, Hanover and Richmond streets, Atlantic and Eastern avenues, to the Harbor Commissioners' line. First Assistant Assessor, Joseph D. Dilworth; Second Assistant Assessor, Frank J. Lewis.

*District 8.*—That part of Ward 6 lying southerly and westerly of a line beginning at the junction of Travers and Beverly streets; thence by the centre lines of Beverly, Cooper, Salem, Parmenter, Hanover and Washington streets to the boundary line of Ward 7. First Assistant Assessor, Edwin R. Spinney; Second Assistant Assessor, Edward A. Rogan.

*District 9.*—That part of Ward 7 lying northerly and easterly of a line beginning at Broadway bridge; thence by the



centre lines of Broadway Extension, Albany, Kingston, Summer, and Otis streets, Winthrop square and Devonshire street to the boundary line of Ward 6. First Assistant Assessor, Nathan P. Ryder; Second Assistant Assessor, John J. McGrath.

*District 10.* — That part of Ward 7 lying northerly and westerly of a line beginning at the junction of Pleasant and Eliot streets; thence by the centre lines of Eliot, Kneeland, Harrison avenue, Beach, Kingston, and Otis streets, Winthrop square and Devonshire streets to the boundary line of Ward 6. First Assistant Assessor, Charles B. Hunting; Second Assistant Assessor, Alexander P. Browne.

*District 11.* — That part of Ward 7 lying southerly of a line beginning at the junction of Pleasant street and Eliot street; thence by the centre lines of Eliot, Kneeland, Harrison avenue, Beach to Albany street; thence by the centre line of Albany street to the boundary line of Ward 9. First Assistant Assessor, Henry J. Ireland; Second Assistant Assessor, Harold S. Eagles.

*District 12.* — That part of Ward 8 lying northerly and easterly of a line beginning at Craigie's bridge; thence by the centre lines of Leverett, Green, Chambers, and Cambridge streets to the boundary line of Ward 6. First Assistant Assessor, George W. Carr; Second Assistant Assessor, Michael F. Barry.

*District 13.* — That part of Ward 8 lying southerly and westerly of a line beginning at Craigie's bridge; thence by the centre lines of Leverett, Green, Chambers, and Cambridge streets to the boundary line of Ward 6. First Assistant Assessor, Thomas J. Dowd; Second Assistant Assessor, Simon Goldberg.

*District 14.* — That part of Ward 9 lying northeasterly of a line beginning at the intersection of Tremont and Dwight streets; thence by the centre lines of Dwight, Groton, Washington, Dover, Fay, Harrison avenue, Bristol and Albany streets to the boundary line of Ward 12. First Assistant Assessor, John J. Gartland; Second Assistant Assessor, James F. Morgan.

*District 15.* — The part of Ward 9 lying southwesterly of a line beginning at the intersection of Tremont and Dwight streets; thence by the centre lines of Dwight, Groton, Washington, Dover, Fay, Harrison avenue, Bristol and Albany streets to the boundary line of Ward 12. First Assistant Assessor, William G. Bail; Second Assistant Assessor, Terrence F. Feely.

*District 16.* — That part of Ward 10 lying southerly and easterly of the centre line of location of the Providence Division of the New York, New Haven & Hartford Railroad and the centre line of Berkeley street to the boundary line of Ward 11. First Assistant Assessor, John J. Leahy; Second Assistant Assessor, Francis J. Tighe.



*District 17.* — That part of Ward 10 lying northerly and westerly of the centre line of location of the Providence Division of the New York, New Haven & Hartford Railroad and the centre line of Berkeley street to the boundary line of Ward 11. First Assistant Assessor, Walter M. Lougee; Second Assistant Assessor, Hugh D. Montague, Jr.

*District 18.* — That part of Ward 11 lying easterly of a line beginning at the Charles river; thence by the centre line of Clarendon street to the boundary line of Ward 10. First Assistant Assessor, Frederick H. Temple; Second Assistant Assessor, Joseph A. Neal.

*District 19.* — That part of Ward 11 lying westerly of a line beginning at the Charles river; thence by the centre line of Clarendon street to the boundary line of Ward 10. First Assistant Assessor, William H. Allen; Second Assistant Assessor, Jerome J. Crowley.

*District 20.* — The whole of Ward 12. First Assistant Assessor, Timothy W. Murphy; Second Assistant Assessor, Joseph Emanuels.

*District 21.* — That part of Ward 13 lying northerly and easterly of a line beginning at the intersection of Fort Point channel and Dorchester avenue; thence by the centre lines of Dorchester avenue, West First, C, West Seventh, and D streets, to the boundary line of Ward 15. First Assistant Assessor, William H. Cuddy; Second Assistant Assessor, George A. Peckham.

*District 22.* — That part of Ward 13 lying southerly and westerly of a line beginning at the intersection of Fort Point channel and Dorchester avenue; thence by the centre lines of Dorchester avenue, West First, C, West Seventh, and D streets, to the boundary line of Ward 15. First Assistant Assessor, Roger H. Scannell; Second Assistant Assessor, Joseph F. Ripp.

*District 23.* — The whole of Ward 14. First Assistant Assessor, John C. Cook; Second Assistant Assessor, John J. Toomey.

*District 24.* — The whole of Ward 15. First Assistant Assessor, Charles O. Burrill; Second Assistant Assessor, John H. Hout.

*District 25.* — The part of Ward 16 lying northerly and easterly of the centre lines of Norfolk and Cottage streets. First Assistant Assessor, William B. Smart; Second Assistant Assessor, Simon C. Weil.

*District 26.* — That part of Ward 16 lying southerly and westerly of the centre lines of Norfolk and Cottage streets. First Assistant Assessor, A. Glendon Dyar; Second Assistant Assessor, John S. McDonough.

*District 27.* — The whole of Ward 17. First Assistant Assessor, Thomas H. Bond; Second Assistant Assessor, John J. Dowd.

*District 28.* — The whole of Ward 18. First Assistant Assessor, Joseph T. Lyons; Second Assistant Assessor, John P. Geishecker.

*District 29.* — That part of Ward 19 lying northerly and westerly of a line beginning at the boundary line between Boston and Brookline; thence by the centre lines of Huntington avenue, Tremont street and the centre line of the location of the Providence Division of the New York, New Haven & Hartford Railroad to Prentiss street. First Assistant Assessor, James P. Fox; Second Assistant Assessor, John J. Sullivan.

*District 30.* — That part of Ward 19 lying southerly and easterly of a line beginning at the boundary line between Boston and Brookline; thence by the centre lines of Huntington avenue and Tremont street and the centre line of the location of the Providence Division of the New York, New Haven & Hartford Railroad to Prentiss street. First Assistant Assessor, John H. Donovan; Second Assistant Assessor, George W. Crocker.

*District 31.* — That part of Ward 20 lying northerly and easterly of a line beginning at the junction of Quincy street and Columbia road; thence by the centre lines of Columbia road, Geneva avenue and Park street to the boundary line of Ward 24. First Assistant Assessor, Aaron Wolfson; Second Assistant Assessor, Daniel J. Daly.

*District 32.* — That part of Ward 20 lying southerly and westerly of a line beginning at the junction of Quincy street and Columbia road; thence by the centre lines of Columbia road, Geneva avenue and Park street to the boundary line of Ward 24. First Assistant Assessor, James I. Moore; Second Assistant Assessor, John L. Stiles.

*District 33.* — That part of Ward 21 lying northerly of a line beginning at the junction of Washington and Valentine streets; thence by the centre lines of Washington, Dale, Warren and Savin streets to the boundary line of Ward 16. First Assistant Assessor, Alonzo F. Andrews; Second Assistant Assessor, Louis Burkhardt.

*District 34.* — That part of Ward 21 lying southerly of a line beginning at the junction of Washington and Valentine streets; thence through Washington, Dale, Warren, and Savin streets to the boundary line of Ward 16. First Assistant Assessor, John H. Griggs; Second Assistant Assessor, Harry C. Byrne.

*District 35.* — That part of Ward 22 lying northerly and easterly of a line beginning at the junction of Day street and Grotto



Glen; thence by the centre lines of Day and Centre streets and the centre line of location of the Providence Division of the New York, New Haven & Hartford Railroad to the boundary line of Ward 23. First Assistant Assessor, John E. Heslan; Second Assistant Assessor, Walter E. Merriam.

*District 36.* — That part of Ward 22 lying southerly and westerly of a line beginning at the junction of Day street and Grotto Glen; thence by the centre lines of Day and Centre streets and the centre line of location of the Providence Division of the New York, New Haven & Hartford Railroad to the boundary line of Ward 23. First Assistant Assessor, Randolph V. King; Second Assistant Assessor, Henry J. Daly.

*District 37.* — That part of Ward 23 lying northerly and westerly of a line beginning at the boundary line between Boston and Newton; thence by the centre lines of Baker, Gardner and Spring streets, the centre line of location of the West Roxbury Branch, Providence Division of the New York, New Haven & Hartford Railroad, and the centre line of location of the Providence Division of the New York, New Haven & Hartford Railroad to Green street. First Assistant Assessor, Edward P. Butler; Second Assistant Assessor, James F. Dowling.

*District 38.* — That part of Ward 23 lying northerly and easterly of a line beginning at the boundary line between Boston and Hyde Park; thence by the centre lines of Metropolitan avenue, Kittredge and Norfolk streets and Dudley avenue, and the centre line of location of the West Roxbury Branch, Providence Division of the New York, New Haven & Hartford Railroad, and the centre line of location of the Providence Division of the New York, New Haven & Hartford Railroad to Green street. First Assistant Assessor, John H. Giblin; Second Assistant Assessor, Warren F. Freeman.

*District 39.* — That part of Ward 23 lying southerly of a line beginning at the boundary line between Newton and Boston; thence by the centre lines of Baker, Gardner and Spring streets, the centre line of location of the West Roxbury Branch, Providence Division of the New York, New Haven & Hartford Railroad, the centre lines of Dudley avenue, Norfolk and Kittredge streets and Metropolitan avenue to the boundary line of Hyde Park. First Assistant Assessor, Michael F. Dolan; Second Assistant Assessor, Clinton P. Duryea.

*District 40.* — That part of Ward 24 lying northerly and easterly of a line beginning at the junction of Dorchester avenue and Greenwich street; thence by the centre lines of Dorchester avenue, Ashmont, Carruth, New Minot, Adams, and Granite streets to the ward line in Neponset river. First Assistant Assessor, Daniel A. Downey; Second Assistant Assessor, William N. Goodwin.

*District 41.* — That part of Ward 24 lying within the following-described lines: Beginning at the boundary line between Boston and Milton; thence by the centre lines of Washington, Morton, Corbett, Norfolk, and Centre streets, Dorchester avenue, Ashmont, Carruth, New Minot, Adams, and Granite streets to the boundary line between Boston and Milton; thence by said boundary line to the point of beginning. First Assistant Assessor, Joseph T. Preston; Second Assistant Assessor, Edward J. Thompson.

*District 42.* — That part of Ward 24 lying southerly and westerly of a line beginning at the junction of Talbot avenue and Norfolk street; thence by the centre lines of Norfolk, Corbett, Morton, and Washington streets to the boundary line between Boston and Milton. First Assistant Assessor, Lewis Sears; Second Assistant Assessor, John A. Dillon.

*District 43.* — That part of Ward 25 lying northerly and easterly of a line beginning at the boundary line between Boston and Watertown; thence by the centre lines of North Beacon, Parsons, Washington, and Cambridge streets to Charles river. First Assistant Assessor, Benjamin M. Fiske; Second Assistant Assessor, Patrick F. Carley.

*District 44.* — That part of Ward 25 lying southerly and westerly of a line beginning at the boundary line between Cambridge and Boston; thence by the centre lines of Cambridge, Washington, Parsons, and North Beacon streets to Charles river. First Assistant Assessor, George W. Warren; Second Assistant Assessor, J. Harris Aubin.



TABLE A.

Total Valuation of the City, the Amount of Taxes as shown in the Warrant to the Collector, the Rate of Taxation on each \$1,000, and the Number of Polls as determined by the Board of Assessors, when the Rate of Taxation was fixed for 1892 to 1901, both years inclusive.

YEAR.	Polls.	Valuation.	Rate.	Tax, including Overlay.
1892.....	{ Female, 735 } { Male, 136,375 }	\$893,975,704	\$12 90	\$11,805,404 08
1893.....	139,703	924,093,751	12 80	12,107,806 00
1894.....	139,789	928,109,042	12 80	12,159,373 00
1895.....	142,460	951,367,928	12 80	12,462,429 48
1896.....	148,477	981,269,914	12 90	12,955,335 88
1897.....	154,654	1,012,582,209	13 00	13,472,876 72
1898.....	157,590	1,036,099,418	13 60	14,406,132 08
1899.....	161,401	1,089,736,252	13 10	14,598,346 91
1900.....	166,354	1,129,175,832	14 70	16,931,592 73
1901.....	171,650	1,152,505,834	14 90	17,515,636 93



TABLE B.

WARDS.	Residents on Property. Individuals.	Non-residents on Property. Individuals.	Resident Firms, Trustees, all others, on Property.	Non-resident Firms, Trustees, all others, on Property.	Total Number Persons Assessed on Property.
1.....	2,007	313	261	54	2,635
2.....	1,157	413	158	15	1,743
3.....	825	102	185	16	1,128
4.....	853	219	231	34	1,337
5.....	674	109	213	17	1,013
6.....	1,242	90	2,160	20	3,512
7.....	468	638	2,185	113	3,404
8.....	971	95	393	31	1,490
9.....	1,002	87	298	20	1,407
10.....	1,152	201	325	36	1,714
11.....	4,285	1,541	391	203	6,420
12.....	1,438	136	276	17	1,867
13.....	893	32	404	3	1,332
14.....	1,071	59	280	18	1,428
15.....	1,326	96	179	23	1,624
16.....	1,780	102	468	18	2,368
17.....	1,235	80	64	5	1,384
18.....	894	296	89	17	1,296
19.....	1,785	114	194	8	2,101
20.....	4,077	222	636	31	4,966
21.....	2,359	154	454	22	2,989
22.....	2,144	81	345	12	2,582
23.....	3,687	443	411	25	4,566
24.....	3,223	274	618	40	4,155
25.....	1,618	281	367	31	2,297
Totals.....	42,166	6,178	11,585	829	60,758

TABLE C.

WARDS.	Total Polls.	Poll tax-payers owning Property.	Single Poll Bills.	Property Bills.	Total Bills.
1.....	6,447	902	5,545	2,961	8,506
2.....	6,621	574	6,047	1,974	8,021
3.....	4,306	350	3,956	1,230	5,186
4.....	4,054	364	3,690	1,454	5,144
5.....	4,098	276	3,822	1,045	4,867
6.....	9,006	400	8,606	3,998	12,604
7.....	5,148	170	4,978	4,076	9,054
8.....	11,461	1,133	10,328	2,649	12,977
9.....	8,416	347	8,069	1,881	9,950
10.....	7,376	567	6,809	2,265	9,074
11.....	6,183	1,586	4,597	4,778	9,375
12.....	7,565	422	7,143	2,253	9,396
13.....	6,918	264	6,654	1,664	8,318
14.....	6,453	583	5,870	1,823	7,693
15.....	5,514	641	4,873	2,001	6,874
16.....	5,730	549	5,181	2,361	7,542
17.....	6,865	447	6,418	1,920	8,338
18.....	6,970	351	6,619	1,985	8,604
19.....	7,488	642	6,846	2,181	9,027
20.....	9,871	1,803	8,068	5,717	13,785
21.....	7,152	1,012	6,140	3,170	9,310
22.....	7,705	1,032	6,673	2,831	9,504
23.....	6,309	1,610	4,699	5,446	10,145
24.....	8,125	1,239	6,886	4,693	11,579
25.....	5,869	827	5,042	2,689	7,731
Totals.....	171,650	18,091	153,559	69,045	222,604

TABLE D.  
POPULATION AND VALUATION OF BOSTON FOR TWENTY YEARS.

Valuation and Rate.					Gain or Loss as Compared with Preceding Year.				
YEAR.	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per \$1,000.	REAL ESTATE.		PERSONAL ESTATE.		YEAR.
					Increase.	Decrease.	Increase.	Decrease.	
1882.....	\$467,704,150	\$204,703,812	\$672,497,962	\$15 10	\$12,315,550	.....	.....	\$5,462,185	.....1882
1883.....	478,318,900	204,113,771	682,432,671	14 50	10,614,750	.....	.....	590,041	.....1883
1884.....	488,130,600	194,526,058	682,656,658	17 00	9,811,700	.....	.....	9,587,713	.....1884
1885.....	495,973,400	189,605,672	685,579,072	12 80	7,842,800	.....	.....	4,920,386	.....1885
1886.....	517,503,275	193,118,060	710,621,335	12 70	21,529,875	.....	\$3,512,388	.....	.....1886
1887.....	547,171,175	200,471,342	747,642,517	13 40	29,667,900	.....	7,353,282	.....	.....1887
1888.....	563,013,275	201,439,273	764,452,548	13 40	15,842,100	.....	967,931	.....	.....1888
1889.....	593,799,975	201,633,769	795,433,744	12 90	30,786,700	.....	194,496	.....	.....1889
1890.....	619,990,275	202,051,525	822,041,800	13 30	26,190,300	.....	417,756	.....	.....1890
1891.....	650,238,375	204,831,040	855,069,415	12 60	30,248,100	.....	2,779,515	.....	.....1891
1892.....	680,279,875	213,695,829	893,975,704	12 90	30,041,500	.....	8,864,788	.....	.....1892
1893.....	707,762,275	216,331,476	924,093,751	12 80	27,482,400	.....	2,635,648	.....	.....1893
1894.....	723,743,850	204,365,192	928,109,042	12 80	15,981,575	.....	.....	10,974,880	.....1894



1895.....	744,751,050	206,616,878	951,367,928	12 80	21,007,200	.....	2,251,686	.....	23,258,886	.....	.....1895
1896.....	770,261,700	211,008,213	981,269,914	12 90	25,510,650	.....	4,391,335	.....	29,902,005	.....	.....1896
1897.....	803,860,550	208,721,659	1,012,582,209	13 00	33,598,850	.....	.....	2,286,554	31,312,296	.....	.....1897
1898.....	830,233,900	205,865,518	1,036,099,418	13 60	26,373,350	.....	.....	2,856,141	23,517,209	.....	.....1898
1899.....	866,809,700	222,926,552	1,089,736,252	13 10	36,575,800	.....	17,061,034	.....	53,636,834	.....	.....1899
1900.....	902,490,700	226,685,132	1,129,175,832	14 70	35,681,000	.....	3,758,580	.....	39,439,580	.....	.....1900
1901.....	925,037,500	227,468,334	1,152,505,834	14 90	22,546,800	.....	236,402	.....	22,783,202	.....	.....1901

POPULATION.

State Census .....	1875,	341,919	State Census.....	1885,	390,393	State Census .....	1895,	496,920
United States Census....	1880,	362,839	United States Census....	1890,	448,477	United States Census....	1900,	560,892

TABLE E.

## VALUATION OF REAL ESTATE AND MACHINERY ASSESSED TO MASSACHUSETTS CORPORATIONS 1882 TO 1902, INCLUSIVE.

						Real Estate.	Machinery.	Total.
In 1882,	175 corporations were assessed as follows,					\$45,754,600	\$3,275,300	\$49,029,900
1883,	198	"	"	"	"	46,727,300	4,421,100	51,148,400
1884,	215	"	"	"	"	47,866,200	4,795,900	52,662,100
1885,	228	"	"	"	"	48,556,800	5,249,000	53,805,800
1886,	226	"	"	"	"	50,003,400	5,505,300	55,508,700
1887,	225	"	"	"	"	52,633,600	5,254,000	57,887,600
1888,	228	"	"	"	"	53,358,300	5,941,900	59,300,200
1889,	225	"	"	"	"	59,538,900	5,860,100	65,399,000
1890,	235	"	"	"	"	64,358,300	6,128,200	70,486,500
1891,	235	"	"	"	"	69,634,000	5,864,800	75,498,800
1892,	236	"	"	"	"	71,906,800	6,421,100	78,327,900
1893,	251	"	"	"	"	74,882,200	7,259,100	82,141,300
1894,	269	"	"	"	"	80,571,000	8,101,500	88,672,500
1895,	279	"	"	"	"	82,453,650	9,017,000	91,470,650
1896,	287	"	"	"	"	83,740,200	11,514,200	95,254,400
1897,	279	"	"	"	"	85,338,350	12,344,600	97,682,950
1898,	298	"	"	"	"	93,996,500	12,489,000	111,485,500
1899,	310	"	"	"	"	110,661,487	13,089,300	123,750,787
1900,	325	"	"	"	"	115,615,125	16,768,600	132,383,725
1901,	345	"	"	"	"	120,739,125	17,440,300	138,179,425

<sup>1</sup>Included in the total valuation of 1865, and all subsequent years, was an assessment upon corporations chartered by the Commonwealth of Massachusetts for real estate and machinery. The last item is taxed as personal, and is the only personal estate taxable by local assessors to a Massachusetts corporation.

TABLE F.

STATEMENT showing the Assessors' Valuation of the Real and Personal Property of the City of Boston, as of the first day of May, for Thirty-five years, 1867 to 1901, inclusive. Also the Amount and Rate per cent. of Increase and Decrease in each period of Ten Years.

YEARS.	Valuation First Term.	Valuation Second Term.	Amount of Increase in the ten years.	Amount of Decrease in the ten years.	Rate per cent. Increase or Decrease in ten years.
1867 and 1877 .....	\$444,946,100	\$686,840,586	\$241,894,486	.....	54.37
1868 and 1878 .....	493,573,700	630,446,866	136,873,166	.....	27.73
1869 and 1879 .....	549,511,600	613,322,691	63,811,091	.....	11.61
1870 and 1880 .....	584,089,400	639,462,495	55,373,095	.....	9.48
1871 and 1881 .....	612,663,550	665,554,597	52,891,047	.....	8.63
1872 and 1882 .....	682,724,300	672,497,962	.....	\$10,226,339	1.50
1873 and 1883 .....	693,831,400	682,432,671	.....	11,398,729	1.64
1874 and 1884 .....	798,755,050	682,656,657	.....	116,098,393	14.53
1875 and 1885 .....	793,961,895	685,579,072	.....	108,382,823	13.62
1876 and 1886 .....	748,996,210	710,621,360	.....	38,374,850	5.12
1877 and 1887 .....	686,840,586	747,642,517	60,801,931	.....	8.85
1878 and 1888 .....	630,446,866	764,452,548	134,005,682	.....	21.25
1879 and 1889 .....	613,322,691	795,433,744	182,111,053	.....	29.69
1880 and 1890 .....	639,462,495	822,041,800	182,579,305	.....	28.55
1881 and 1891 .....	665,554,597	855,069,415	189,514,818	.....	28.47
1882 and 1892 .....	672,497,962	893,975,704	221,477,742	.....	32.93
1883 and 1893 .....	682,432,671	924,093,751	241,661,080	.....	35.41
1884 and 1894 .....	682,696,657	928,109,042	245,452,447	.....	35.95
1885 and 1895 .....	685,579,072	951,367,928	265,788,856	.....	38.76
1886 and 1896 .....	710,621,335	981,269,914	270,648,579	.....	38.08
1887 and 1897 .....	747,642,517	1,012,582,209	264,939,692	.....	35.44
1888 and 1898 .....	764,452,548	1,036,099,418	271,646,870	.....	35.53
1889 and 1899 .....	795,433,744	1,089,736,252	294,302,508	.....	37.00
1890 and 1900 .....	822,041,800	1,129,175,832	307,134,032	.....	37.36
1891 and 1901 .....	855,069,415	1,152,505,834	297,436,419	.....	34.78

The city of Roxbury, with a valuation of \$26,551,700, united with Boston, 1867, its valuation first taking effect as a part of Boston in 1868.

The town of Dorchester, with a valuation of \$20,315,700, united with Boston in 1869, its valuation first taking effect as a part of Boston in 1870.

The city of Charlestown, with a valuation of \$35,289,682, the town of West Roxbury, with \$22,148,600 valuation, and the town of Brighton, with a valuation of \$14,548,531, annexed to Boston in 1873, their united valuation taking effect in 1874 as part of the City of Boston.



TABLE G.

## AMOUNT AND RATE OF TAXATION FOR TWENTY YEARS.

The several amounts are those of the warrants of State, County and City authorities to the Assessors. For detail see pages 2 and 3.

The warrant to the Collector determines the rate of taxation, for amount of which see pages 2 and 3.

YEAR.	State Tax.	County Tax.	City Tax.	Total Tax.	Rate per \$1,000.			Total.
					State.	County.	City.	
1882 ..	\$825,480	\$291,200	\$8,798,073	\$9,914,753	\$1 12	\$0 29	\$13 69	\$15 10
1883 ..	578,055	291,200	8,778,556	9,647,811	0 72	0 28	13 50	14 50
1884 ..	770,740	301,600	10,216,029	11,288,369	1 00	0 29	15 71	17 00
1885 ..	578,055	301,600	7,814,092	8,693,747	0 71	0 27	11 82	12 80
1886 ..	555,870	386,568	7,897,240	8,839,678	0 65	0 40	11 65	12 70
1887 ..	833,805	526,735	8,527,559	9,888,099	1 00	0 57	11 83	13 40
1888 ..	833,805	668,444	8,520,783	10,023,032	0 97	0 74	11 69	13 40
1889 ..	<sup>1</sup> 759,518	738,191	8,578,960	10,076,669	0 83	0 80	11 27	12 90
1890 ..	673,824	799,294	9,220,280	10,693,398	0 69	0 85	11 76	13 30
1891 ..	581,571	614,549	9,549,491	10,745,611	0 53	0 57	11 50	12 60
1892 ..	680,744	804,294	9,881,451	11,366,489	0 63	0 77	11 50	12 90
1893 ..	964,336	808,377	9,900,660	11,673,373	0 92	0 75	11 13	12 80
1894 ..	811,337	867,396	10,034,358	11,713,091	0 75	0 81	11 24	12 80
1895 ..	652,490	924,725	10,489,653	12,066,868	0 55	0 85	11 40	12 80
1896 ..	702,379	942,879	10,837,292	12,482,550	0 58	0 84	11 48	12 90
1897 ..	870,442	1,135,836	10,975,360	12,981,638	0 73	1 00	11 27	13 00
1898 ..	703,168	1,221,567	12,032,223	13,956,958	0 54	1 06	12 00	13 60
1899 ..	738,309	1,173,149	12,224,993	14,136,451	0 55	0 95	11 60	13 10
1900 ..	<sup>2</sup> 831,740	1,189,144	14,137,026	16,157,910	0 61	0 95	13 14	14 70
1901 ..	972,376	1,204,093	14,992,820	17,169,290	0 70	0 90	13 30	14 90

<sup>1</sup>The amount of the State Tax for the year 1889, and of those following, includes the special assessments for Armories, Metropolitan Sewers and the abolition of Grade Crossings, with the exception of 1896 sewerage assessment, which appears in 1897.

<sup>2</sup>The State Tax for 1900 and 1901 does not include an assessment for Metropolitan Parks, as the amount was not determined at the time the rates of taxation were declared, but will probably be included in the State Warrant for 1902.

TABLE H.

RECAPITULATION OF APPROXIMATE VALUE OF THE DWELLING-HOUSES (INCLUDING HOTELS) IN BOSTON, MAY 1, 1901.

VALUE.	No. of Houses.	Hotels.	Family Hotels.
Value less than \$1,000.....	2,435		
" \$1,000 and less than \$2,000	8,003		
" 2,000 " " 3,000	10,886		
" 3,000 " " 4,000	10,574		
" 4,000 " " 5,000	8,405		2
" 5,000 " " 6,000	5,944	2	6
" 6,000 " " 7,000	4,255	3	8
" 7,000 " " 8,000	2,779	1	11
" 8,000 " " 9,000	2,014	1	9
" 9,000 " " 10,000	1,616		20
" 10,000 " " 11,000	1,307		17
" 11,000 " " 12,000	891		10
" 12,000 " " 13,000	673		26
" 13,000 " " 14,000	550		10
" 14,000 " " 15,000	442		17
" 15,000 " " 16,000	383		17
" 16,000 " " 17,000	310	2	16
" 17,000 " " 18,000	282		9
" 18,000 " " 19,000	262	1	15
" 19,000 " " 20,000	223		10
" 20,000 " " 21,000	208		24
" 21,000 " " 22,000	195	1	16
" 22,000 " " 23,000	129		10
" 23,000 " " 24,000	129		8
" 24,000 " " 25,000	98		14
" 25,000 " " 26,000	112		10
" 26,000 " " 27,000	91		7
" 27,000 " " 28,000	119	1	8
" 28,000 " " 29,000	91		13
" 29,000 " " 30,000	94		7
" 30,000 " " 31,000	86		8
" 31,000 " " 32,000	107		5
" 32,000 " " 33,000	75	1	4
" 33,000 " " 34,000	77	1	7
" 34,000 " " 35,000	67		8
" 35,000 " " 36,000	62	1	8
" 36,000 " " 37,000	51		2
" 37,000 " " 38,000	56	1	6
" 38,000 " " 39,000	42		7
" 39,000 " " 40,000	45	1	3
" 40,000 " " 41,000	42		4
" 41,000 " " 42,000	51		4
" 42,000 " " 43,000	32	1	3
" 43,000 " " 44,000	31	1	10
" 44,000 " " 45,000	29	1	6
" 45,000 " " 46,000	33		4
" 46,000 " " 47,000	23		2
" 47,000 " " 48,000	28	1	4
" 48,000 " " 49,000	24	1	1
" 49,000 " " 50,000	27	1	5
" 50,000 " " 51,000	26		4
" 51,000 " " 52,000	24	2	3
" 52,000 " " 53,000	17	2	1
" 53,000 " " 54,000	23		1
" 54,000 " " 55,000	23		2
" 55,000 " " 56,000	28		2
" 56,000 " " 57,000	18	2	
" 57,000 " " 58,000	24	2	2
" 58,000 " " 59,000	21		
" 59,000 " " 60,000	14		
" 60,000 " " 61,000	16	1	7
" 61,000 " " 62,000	12		2
" 62,000 " " 63,000	8		
" 63,000 " " 64,000	9		3
" 64,000 " " 65,000	9	1	3
" 65,000 " " 66,000	11		1
" 66,000 " " 67,000	11		2
Carried forward.....	64,782	33	454



RECAPITULATION OF APPROXIMATE VALUE OF THE DWELLING-HOUSES  
(INCLUDING HOTELS) IN BOSTON, MAY 1, 1901. — *Continued.*

VALUE.	No. of Houses.	Hotels.	Family Hotels.
<i>Brought forward.....</i>	64,782	33	454
Value, \$67,000 and less than \$68,000	11	1	4
" 68,000 " " " 69,000	12		1
" 69,000 " " " 70,000	6		2
" 70,000 " " " 71,000	9		1
" 71,000 " " " 72,000	7	1	2
" 72,000 " " " 73,000	9	1	2
" 73,000 " " " 74,000	9		1
" 74,000 " " " 75,000	11	1	2
" 75,000 " " " 76,000	8	1	2
" 76,000 " " " 77,000	2	1	3
" 77,000 " " " 78,000	7		1
" 78,000 " " " 79,000			1
" 79,000 " " " 80,000	1		3
" 80,000 " " " 81,000	4	1	1
" 81,000 " " " 82,000			2
" 82,000 " " " 83,000	3		2
" 83,000 " " " 84,000	1		2
" 84,000 " " " 85,000	2	1	
" 85,000 " " " 86,000	3		2
" 86,000 " " " 87,000	2	1	1
" 87,000 " " " 88,000	1		
" 88,000 " " " 89,000	2		1
" 89,000 " " " 90,000	1		3
" 90,000 " " " 91,000	2	1	2
" 91,000 " " " 92,000	2	1	2
" 92,000 " " " 93,000		1	
" 93,000 " " " 94,000	1	2	2
" 94,000 " " " 95,000	2	2	2
" 95,000 " " " 96,000	1	1	1
" 96,000 " " " 97,000	1		
" 97,000 " " " 98,000	2	1	
" 98,000 " " " 99,000	1	1	
" 99,000 " " " 100,000	3		1
" 100,000 " " " 101,000		1	1
" 101,000 " " " 102,000		1	1
" 102,000 " " " 103,000			
" 103,000 " " " 104,000	1		
" 104,000 " " " 105,000			1
" 105,000 " " " 106,000	3	1	
" 106,000 " " " 107,000			
" 107,000 " " " 108,000		1	
" 108,000 " " " 109,000	1		
" 109,000 " " " 110,000			1
" 110,000 " " " 111,000	2		1
" 111,000 " " " 112,000	1		
" 112,000 " " " 113,000	1	1	1
" 113,000 " " " 114,000			
" 114,000 " " " 115,000	2		
" 115,000 " " " 116,000	1		1
" 116,000 " " " 117,000			1
" 117,000 " " " 118,000	1		
" 118,000 " " " 119,000			
" 119,000 " " " 120,000			
" 120,000 " " " 121,000	4		2
" 121,000 " " " 122,000	1		
" 122,000 " " " 123,000			
" 123,000 " " " 124,000			
" 124,000 " " " 125,000	1		1
" 125,000 " " " 126,000			2
" 126,000 " " " 127,000		1	1
" 127,000 " " " 128,000		1	
" 128,000 " " " 129,000			
" 129,000 " " " 130,000			1
" 130,000 " " " 131,000	1		
" 131,000 " " " 132,000			1
" 132,000 " " " 133,000	1	1	
" 133,000 " " " 134,000			
" 134,000 " " " 135,000			
" 135,000 " " " 136,000	2		
" 136,000 " " " 137,000		1	
<i>Carried forward.....</i>	64,931	61	519

RECAPITULATION OF APPROXIMATE VALUE OF THE DWELLING-HOUSES  
(INCLUDING HOTELS) IN BOSTON, MAY 1, 1901. — *Continued.*

VALUE.	No. of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i> .....	64,931	61	519
Value, \$137,000 and less than \$138,000			
" 138,000 " " " 139,000			
" 139,000 " " " 140,000			1
" 140,000 " " " 141,000			1
" 141,000 " " " 142,000			
" 142,000 " " " 143,000	1		
" 143,000 " " " 144,000		1	
" 144,000 " " " 145,000			
" 145,000 " " " 146,000	2	1	1
" 146,000 " " " 147,000	2		
" 147,000 " " " 148,000			
" 148,000 " " " 149,000			
" 149,000 " " " 150,000	3		
" 150,000 " " " 151,000	1		2
" 151,000 " " " 152,000			
" 152,000 " " " 153,000			
" 153,000 " " " 154,000			1
" 154,000 " " " 155,000			
" 155,000 " " " 156,000			
" 156,000 " " " 157,000			
" 157,000 " " " 158,000			
" 158,000 " " " 159,000			
" 159,000 " " " 160,000			1
" 160,000 " " " 161,000	1		
" 161,000 " " " 162,000			
" 162,000 " " " 163,000			
" 163,000 " " " 164,000			
" 164,000 " " " 165,000			
" 165,000 " " " 166,000	1		
" 166,000 " " " 167,000			1
" 167,000 " " " 168,000			
" 168,000 " " " 169,000			
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" 170,000 " " " 171,000			
" 171,000 " " " 172,000			
" 172,000 " " " 173,000			
" 173,000 " " " 174,000			
" 174,000 " " " 175,000			
" 175,000 " " " 176,000			1
" 176,000 " " " 177,000			1
" 177,000 " " " 178,000	1		
" 178,000 " " " 179,000	1		
" 179,000 " " " 180,000			
" 180,000 " " " 181,000			
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" 195,000 " " " 196,000			1
" 196,000 " " " 197,000			
" 197,000 " " " 198,000			
" 198,000 " " " 199,000			
" 199,000 " " " 200,000			
355 Commonwealth Ave..... 200,000	1		1 Waverley House.
201,000			1 Hotel Abbotsford.
23-27 Boylston Street ..... 207,000	1		
212,000		1	Hotel Langham.
215,000			1 Haddon Hall.
216,000		1	Hotel Bowdoin.
218,000		1	Hotel Plaza.
<i>Carried forward</i> .....	64,946	66	533



RECAPITULATION OF APPROXIMATE VALUE OF THE DWELLING-HOUSES  
(INCLUDING HOTELS) IN BOSTON, MAY 1, 1901. — *Concluded.*

VALUE.	No. of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i> .....	64,946	66	533
12 Arlington Street ..... \$220,000	1		
230,000			1 Hotel Ludlow.
306 Dartmouth Street..... 235,000	1		1 Hotel Cluny.
240,000		1	2 { Beacon Chambers. Bowdoin Sq. Hotel.
250,000	1		{ Hotel Commonwealth.
254,000		1	1 Mass. Chambers.
255,000		1	Brigham's Hotel.
270,000		2	Boston Tavern.
275,000		1	{ Castle Square Hotel.
280,000		2	{ Hotel Tuileries.
281,400		1	Hotel Empire.
282,000		1	1 { 191 Commonwealth av.
284,700		1	{ Clark's Hotel.
286,000			{ Hotel Nottingham.
300,000			New England House.
319,000			Hotel Rexford.
320,000			1 Hotel Ilkley.
325,000			1 The Warren.
337,000			2 { Hotel Bristol.
338,000			{ Hotel Cambridge.
339,000			1 Hotel Buckminster.
343,500			Hotel Victoria.
345,000			1 Hotel Tudor.
352,000			1 Hotel Marlborough.
358,000		1	Hotel Cecil.
372,500		1	Hotel Oxford.
400,000			1 Hoffman House.
421,000		1	Revere House.
465,000		1	1 Hotel Kensington.
507,000		1	Hotel Savoy.
550,000			1 Copley Square Hotel.
574,000		1	1 Hotel Charlesgate.
580,000			American House.
600,000			1 Hotel Thorndike.
631,200			Crawford House.
651,000			1 Trinity Court.
665,000			Hotel Reynolds.
716,000			1 Hotel Pelham.
725,000			1 Hotel Berkeley.
734,000		1	Hotel Essex.
805,000		1	Quincy House.
831,000			1 Hotel Vendome.
850,000			1 Westminster Chambers
880,000			Hotel Somerset.
1,169,000			Hotel Lenox.
1,415,000			Hotel Bellevue.
1,900,000			United States Hotel.
			Hotel Brunswick.
			Adams House.
			Young's Hotel.
			Parker House.
			Hotel Touraine.
Grand total.....	64,949	98	553

The valuations of the city for 1895 were made for the last time on the basis of the old ward lines, which had existed since 1876. The following tables show the valuations of the land and buildings in each ward for the years 1876 and 1895, and the gains and losses on land, buildings, and total valuation:

ASSESSING DEPARTMENT.

	1876			1895		
	Value land.	Value buildings.	Total value.	Value land.	Value buildings.	Total value.
Ward 1 .....	\$3,608,775	\$3,663,125	\$7,271,900	\$4,432,050	\$6,649,200	\$11,081,250
Ward 2 .....	4,986,700	4,582,400	9,569,100	4,840,550	5,530,150	10,370,700
Ward 3 .....	3,260,500	2,860,800	6,121,300	4,029,400	3,804,900	7,834,300
Ward 4 .....	5,000,600	3,143,500	8,144,100	5,842,800	4,208,400	10,051,200
Ward 5 .....	6,692,700	3,979,800	10,672,500	6,748,800	5,304,700	12,053,500
Ward 6 .....	28,889,800	12,822,400	41,712,200	34,151,700	16,889,300	51,041,000
Ward 7 .....	20,464,600	9,695,200	30,159,800	26,263,000	11,361,900	37,624,900
Ward 8 .....	4,874,600	4,112,000	8,986,600	5,272,100	4,930,500	10,202,600
Ward 9 .....	9,543,100	9,450,100	18,993,200	8,928,000	8,253,600	17,181,600
Ward 10 .....	56,836,600	25,731,600	82,568,200	102,216,700	30,150,300	132,367,000
Ward 11 .....	23,839,400	23,437,600	47,277,000	49,602,100	43,305,400	92,907,500
Ward 12 .....	34,600,200	17,739,400	52,339,600	39,776,800	22,546,600	62,323,400
Ward 13 .....	8,174,800	5,192,600	13,367,400	9,201,500	6,462,300	15,663,800
Ward 14 .....	5,688,200	6,067,500	11,755,700	4,984,800	8,839,900	13,824,700
Ward 15 .....	3,884,600	3,684,100	7,568,700	3,418,900	4,794,900	8,213,800
Ward 16 .....	8,765,300	6,680,600	15,445,900	9,008,200	7,654,200	16,662,400
Ward 17 .....	9,079,300	10,163,200	19,242,500	7,693,400	10,822,000	18,515,400
Ward 18 .....	8,403,000	12,658,600	21,061,600	8,048,700	11,896,800	19,945,500
Ward 19 .....	7,636,900	5,528,300	13,165,200	7,315,000	6,810,200	14,125,200
Ward 20 .....	10,577,700	5,941,100	16,518,800	8,710,900	12,531,200	21,242,100
Ward 21 .....	12,602,900	8,293,000	20,895,900	12,670,400	17,555,700	30,226,100
Ward 22 .....	11,382,800	4,171,300	15,554,100	26,825,100	13,763,400	40,588,500
Ward 23 .....	11,755,500	6,067,200	17,822,700	15,383,400	14,758,900	30,142,300
Ward 24 .....	12,737,400	7,752,100	20,489,500	17,221,300	24,142,400	41,363,700
Ward 25 .....	6,847,400	2,607,000	9,454,400	11,109,300	8,089,300	19,198,600
Totals .....	\$320,133,375	\$206,024,525	\$526,157,900	\$433,694,900	\$311,056,150	\$744,751,050



## Gains and Losses by Wards, 1876 and 1895.

	Land. Gain or Loss.	Buildings. Gain or Loss.	Total. Gain or Loss.
Ward 1 .....	\$823,275	\$2,986,075	\$3,809,350
Ward 2 .....	<sup>1</sup> 146,150	947,750	801,600
Ward 3 .....	768,900	944,100	1,713,000
Ward 4 .....	842,200	1,064,900	1,907,100
Ward 5 .....	56,100	1,324,900	1,381,000
Ward 6 .....	5,261,900	4,066,900	9,328,800
Ward 7 .....	5,798,400	1,666,700	7,465,100
Ward 8 .....	397,500	818,500	1,216,000
Ward 9 .....	<sup>1</sup> 615,100	<sup>1</sup> 1,196,500	<sup>1</sup> 1,811,600
Ward 10 .....	45,380,100	4,418,700	49,798,800
Ward 11 .....	25,762,700	19,867,800	45,630,500
Ward 12 .....	5,176,600	4,807,200	9,983,800
Ward 13 .....	1,026,700	1,269,700	2,296,400
Ward 14 .....	<sup>1</sup> 703,400	2,772,400	2,069,000
Ward 15 .....	<sup>1</sup> 465,700	1,110,800	645,100
Ward 16 .....	242,900	973,600	1,216,500
Ward 17 .....	<sup>1</sup> 1,385,900	658,800	<sup>1</sup> 727,100
Ward 18 .....	<sup>1</sup> 354,300	<sup>1</sup> 761,800	<sup>1</sup> 1,116,100
Ward 19 .....	<sup>1</sup> 321,900	1,281,900	960,000
Ward 20 .....	<sup>1</sup> 1,866,800	6,590,100	4,723,300
Ward 21 .....	67,500	9,262,700	9,330,200
Ward 22 .....	15,442,300	9,592,100	25,034,400
Ward 23 .....	3,627,900	8,691,700	12,319,600
Ward 24 .....	4,483,900	16,390,300	20,874,200
Ward 25 .....	4,261,900	5,482,300	9,744,200
Totals .....	\$113,561,525	\$105,031,625	\$218,593,150

<sup>1</sup> Loss.

TABLE I.

RECAPITULATION. — Statistics of Wards 1 to 25 inclusive, May 1, 1901.

WARD.	Number of Dwelling Houses.	Number of Vacant Houses.	Value of Vacant Houses.	Hotels.	Family Hotels.	Houses Erecting.	Stores.	Miscella- neous Buildings.	Horses.	Cows.	Feet of Land.	Feet of Vacant Land.	Value of Vacant Land.	Feet of Marsh Land and Flats.	Value of Marsh Land and Flats.
1.....	3,091	106	\$218,600	.....	.....	29	.....	235	450	.....	21,740,703	11,265,459	\$932,200	38,754,491	\$346,100
2.....	2,253	50	65,700	2	.....	5	1	369	420	70	10,557,045	813,787	590,900	5,275,097	1,195,200
3.....	1,653	36	97,900	3	.....	.....	1	183	442	.....	6,304,529	32,092	14,700	826,343	222,700
4.....	1,859	91	184,800	.....	.....	.....	1	357	557	.....	8,272,988	299,258	107,000	1,927,034	34,100
5.....	1,326	26	121,000	1	1	3	15	122	512	.....	5,300,381	229,059	226,900	.....	.....
6.....	1,540	27	270,800	1	.....	6	1,238	33	995	.....	7,466,475	70,343	783,800	1,125,097	1,435,600
7.....	1,300	122	1,268,300	26	.....	.....	1,120	72	1,727	.....	9,566,201	174,263	2,069,400	447,807	552,900
8.....	1,872	39	151,000	7	12	18	65	264	161	.....	3,900,890	404,435	990,000	.....	.....
9.....	1,887	90	545,600	5	72	.....	3	225	700	.....	5,367,442	172,651	152,000	94,185	46,900
10.....	2,166	60	521,000	11	137	.....	20	131	441	.....	9,932,482	2,121,466	5,100,200	.....	.....
11.....	2,967	98	1,583,800	8	65	55	49	187	932	.....	15,030,577	4,907,985	10,499,800	600,000	12,000
12.....	2,236	98	691,200	1	44	.....	2	78	156	.....	4,722,936	127,504	191,600	.....	.....
13.....	2,213	76	149,900	.....	.....	.....	21	324	292	.....	14,162,071	1,532,992	1,132,700	753,648	91,100
14.....	2,570	78	140,000	1	4	4	3	236	303	12	9,666,083	1,943,573	554,000	3,456,241	80,500
15.....	2,376	116	243,900	.....	7	1	41	204	821	4	6,753,939	981,954	278,100	2,046,271	194,800
16.....	2,414	126	454,300	.....	8	17	28	152	398	8	14,900,183	5,430,619	1,367,100	4,762,507	342,500
17.....	2,736	80	269,600	.....	43	4	.....	192	697	.....	13,202,826	3,032,780	990,800	4,651,989	136,200
18.....	2,320	73	220,600	2	45	.....	216	185	203	.....	5,987,923	519,794	790,500	.....	.....
19.....	2,782	97	381,200	1	18	15	14	197	923	.....	21,741,979	14,982,901	5,367,300	12,357,528	139,200
20.....	4,982	204	977,500	.....	16	49	5	418	626	37	50,264,429	20,011,776	4,674,500	.....	.....
21.....	3,240	149	874,800	1	46	19	46	33	325	.....	21,345,146	5,892,665	2,563,100	.....	.....
22.....	3,394	94	565,600	.....	6	25	67	247	699	51	24,446,434	9,595,647	3,103,500	.....	.....
23.....	3,809	239	816,400	.....	.....	24	68	248	1,036	195	194,734,904	163,585,748	7,673,800	.....	.....
24.....	4,444	219	885,000	.....	5	17	40	686	676	101	98,974,631	64,081,043	6,097,700	8,885,354	62,300
25.....	3,519	233	680,800	1	9	35	46	753	785	80	78,884,391	64,986,048	9,824,900	3,172,752	111,300
Totals..	64,949	2,627	\$12,379,300	98	553	359	3,110	6,131	15,277	559	663,227,588	377,195,842	\$66,076,500	89,136,344	\$5,003,400

PUBLIC PARKS.

Flats, piers, and similar structures are excluded from this Supplementary Table, which includes only the areas of available upland.	Acres.	Acres.	Acres.
Islands in the harbor owned by the City.	353	1,301	Charlesbank .....
Islands in the harbor owned by the United States.	173	77	Town Field, Dorchester .....
United States Navy Yard (including timber docks) .....	91	71	First-street Playground .....
Lands owned by the Commonwealth of Massachusetts .....	778	46	Charlestown Heights .....
		26	Mystic Playground .....
		18	North End and Fellows-street Play-grounds .....
		14	Boston Common .....
		14	Public Garden .....
		11	61 small parks in various parts of the city.



## VALUATION OF PROPERTY.

Rate of Taxation and the Number of Polls, as shown in the Assessment of Taxes in the City of Boston from 1822 to 1901, both years inclusive.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Population.
1822.....	\$42,140,200	\$23,364,400	\$18,775,800	\$7.30	8,800	58,277
1823.....	44,896,800	25,367,000	19,529,800	7.00	9,855	
1824.....	49,843,800	27,303,800	22,540,000	8.50	10,897	
1825.....	52,442,600	30,992,000	21,450,600	7.00	11,660	
1826.....	59,449,200	34,203,000	25,246,200	7.00	12,602	
1827.....	65,858,400	36,061,400	29,797,000	7.00	12,442	
1828.....	61,523,200	35,908,000	25,615,200	7.10	12,535	
1829.....	61,068,000	36,953,800	24,114,200	7.90	13,495	61,392
1830.....	59,586,000	36,960,000	22,626,000	8.10	13,096	
1831.....	60,698,200	37,675,000	23,023,200	7.90	13,618	
1832.....	67,514,400	39,145,200	28,369,200	8.20	14,184	
1833.....	70,477,200	40,966,400	29,510,800	8.50	14,899	
1834.....	74,805,800	43,140,600	31,665,200	9.40	15,137	
1835.....	79,342,600	47,552,800	31,789,800	9.70	16,188	
1836.....	88,265,000	53,370,000	34,895,000	9.50	16,719	78,603
1837.....	89,583,800	56,311,600	33,272,200	10.00	17,182	
1838.....	90,231,600	57,372,400	32,859,200	9.80	15,615	
1839.....	91,826,400	58,577,800	33,248,600	11.30	16,561	
1840.....	94,581,600	60,424,200	34,157,400	11.00	17,966	
1841.....	98,006,600	61,963,000	36,043,600	12.00	18,915	
1842.....	106,723,700	65,499,900	41,223,800	5.70	<sup>1</sup> 19,636	93,383
1843.....	110,046,000	67,673,400	42,372,600	6.20	<sup>1</sup> 20,063	
1844.....	118,450,300	72,048,000	46,402,300	6.00	<sup>1</sup> 22,339	
1845.....	135,948,700	81,991,400	53,957,300	5.70	24,287	
1846.....	148,839,600	90,119,600	58,720,000	6.00	25,974	
1847.....	162,360,400	97,764,500	64,595,900	6.00	27,008	
1848.....	167,728,000	100,403,200	67,324,800	6.50	27,726	
1849.....	174,180,200	102,827,500	71,352,700	6.50	28,363	114,366
1850.....	180,000,500	105,093,400	74,907,100	6.80	28,018	
1851.....	187,947,000	109,358,500	78,588,500	7.00	28,445	
1852.....	187,680,000	110,699,200	76,980,800	6.40	28,983	

<sup>1</sup> From 1822 to 1842, inclusive, Poll-tax assessed on all males above 16 years of age.  
1843, Poll-tax assessed on all males between 20 and 70 years of age.  
1844, and thereafter, Poll-tax assessed on all males above 20 years of age.

Valuation of Property. — *Continued.*

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1853.....	\$206,514,200	\$116,090,900	\$90,423,300	\$7.60	29,959	160,490
1854.....	227,013,200	127,730,200	99,283,000	9.20	31,130	
1855.....	241,932,200	136,351,300	105,580,900	7.70	31,602	
1856.....	249,162,500	143,681,700	105,480,800	8.00	32,974	
1857.....	258,111,900	149,713,800	108,398,100	9.30	33,162	
1858.....	254,714,100	153,505,300	101,208,800	8.60	32,621	177,840
1859.....	263,429,000	158,410,900	105,018,100	9.70	33,456	
1860.....	276,861,000	163,891,300	112,969,700	9.30	34,449	
1861.....	275,760,100	167,682,100	108,078,000	8.90	35,161	
1862.....	276,217,000	163,638,000	112,579,000	10.50	34,159	
1863.....	302,507,200	169,624,500	132,882,700	11.50	33,618	192,318
1864.....	332,449,900	182,072,300	150,377,600	13.30	32,832	
1865.....	371,892,775	201,628,900	170,263,875	15.80	34,704	
1866.....	415,362,345	225,767,215	189,595,130	13.00	34,192	
1867.....	444,946,100	250,587,700	194,358,400	15.50	35,772	
1868.....	493,573,700	287,635,800	205,937,900	12.30	<sup>1</sup> 48,416	250,526
1869.....	549,511,600	332,051,900	217,459,700	13.70	51,195	
1870.....	584,089,400	365,593,100	218,496,300	15.30	<sup>2</sup> 56,926	
1871.....	612,633,550	395,214,950	217,448,600	13.10	61,148	
1872.....	682,724,300	443,283,450	239,440,850	11.70	67,221	
1873.....	693,831,400	470,086,200	223,745,200	12.80	70,199	341,919
1874.....	798,755,050	554,200,150	244,554,900	15.60	<sup>3</sup> 84,684	
1875.....	793,961,895	558,941,000	235,020,895	13.70	85,086	
1876.....	748,996,210	526,157,900	222,838,310	12.70	81,364	
1877.....	686,840,586	481,407,200	205,433,386	13.10	86,007	
1878.....	630,446,866	440,375,900	190,070,966	12.80	85,913	362,839
1879.....	613,322,692	428,777,000	184,545,692	12.50	89,452	
1880.....	639,462,495	437,370,100	202,092,395	15.20	93,769	
1881.....	665,554,597	455,388,600	210,165,997	13.90	99,407	
1882.....	672,497,962	467,704,150	204,793,812	15.10	102,594	
1883.....	682,432,671	478,318,900	204,113,771	14.50	107,286	390,393
1884.....	682,656,658	488,130,600	194,526,058	17.00	110,481	
1885.....	685,579,072	495,973,400	189,605,672	12.80	112,104	
1886.....	710,621,335	517,503,275	193,118,060	12.70	112,446	
1887.....	747,642,517	547,171,175	200,471,342	13.40	115,603	
1888.....	764,452,548	563,013,275	201,439,273	13.40	120,529	

<sup>1</sup> Roxbury annexed.<sup>2</sup> Dorchester annexed.<sup>3</sup> Brighton, Charlestown, and West Roxbury annexed.



**Valuation of Property. — *Concluded.***

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1889.....	\$795,433,744	\$593,799,975	\$201,633,769	\$12.90	123,335	
1890.....	822,041,800	619,990,275	202,051,525	13.30	125,906	448,477
1891.....	855,069,415	650,238,375	204,831,040	12.60	132,809	
1892.....	893,975,704	680,279,875	213,695,829	12.90	136,375	
1893.....	924,093,751	707,762,275	216,331,476	12.80	139,757	
1894.....	928,109,042	723,743,850	204,365,192	12.80	139,789	
1895.....	951,367,928	744,751,050	206,618,878	12.80	142,460	496,920
1896.....	981,269,914	770,261,700	211,008,214	12.90	148,477	
1897.....	1,012,582,209	803,860,550	208,721,659	13.00	154,654	
1898.....	1,036,099,418	830,233,900	205,865,518	13.60	157,590	
1899.....	1,089,736,252	866,809,700	222,926,552	13.10	161,401	
1900.....	1,129,175,832	902,490,700	226,685,132	14.70	166,354	560,892
1901.....	1,152,505,834	925,037,500	227,468,334	14.90	171,650	

Valuation of Land and Buildings by Wards in 1896 and 1901, on Basis of Present Ward Lines.

	1896			1901		
	Value land.	Value buildings.	Total value.	Total value.	Value land.	Value buildings.
Ward 1 .....	\$4,216,850	\$6,436,000	\$10,652,850	\$12,051,100	\$4,847,500	\$7,203,600
Ward 2 .....	5,073,050	6,117,400	11,190,450	12,697,300	6,016,450	6,680,850
Ward 3 .....	4,086,200	3,848,700	7,934,900	8,982,300	4,812,200	4,170,100
Ward 4 .....	5,842,300	4,424,500	10,266,800	12,083,300	6,560,400	5,522,900
Ward 5 .....	6,746,400	5,428,300	12,174,700	12,617,200	7,171,200	5,446,000
Ward 6 .....	72,849,200	31,264,800	104,114,000	128,011,600	93,656,300	34,355,300
Ward 7 .....	131,666,200	48,313,700	179,979,900	224,711,600	165,427,450	59,284,150
Ward 8 .....	14,579,600	10,249,900	24,829,500	28,019,500	17,145,500	10,874,000
Ward 9 .....	11,834,600	12,721,900	24,556,500	25,677,700	12,538,900	13,138,800
Ward 10 .....	24,625,600	20,601,300	45,226,900	57,061,300	33,533,000	23,528,300
Ward 11 .....	52,593,700	41,133,400	93,727,100	104,814,700	58,673,000	46,141,700
Ward 12 .....	9,504,400	13,931,500	23,435,900	24,247,400	9,995,900	14,251,500
Ward 13 .....	10,057,400	7,359,900	17,417,300	22,491,300	13,764,000	8,727,300
Ward 14 .....	3,535,900	6,302,600	9,838,500	11,152,900	3,645,500	7,507,400
Ward 15 .....	3,291,700	5,342,000	8,633,700	9,466,000	3,524,100	5,941,900
Ward 16 .....	4,515,400	7,831,200	12,346,600	14,471,800	5,464,900	9,006,900
Ward 17 .....	6,751,500	8,229,500	14,981,000	17,973,900	7,757,600	10,216,300
Ward 18 .....	7,688,900	7,494,500	15,183,400	16,961,100	8,530,400	8,430,700
Ward 19 .....	10,142,900	8,281,600	18,424,500	22,582,700	11,673,600	10,909,100
Ward 20 .....	9,799,000	13,620,200	23,419,200	34,034,000	13,675,700	20,358,300
Ward 21 .....	9,698,200	14,080,600	23,778,800	26,950,800	10,838,700	16,112,100
Ward 22 .....	8,578,500	10,129,500	18,708,000	21,813,300	9,332,100	12,481,200
Ward 23 .....	9,594,800	8,564,400	18,159,200	23,251,400	12,282,000	10,969,400
Ward 24 .....	8,098,900	12,683,600	20,782,500	26,480,700	11,188,700	15,292,000
Ward 25 .....	11,798,500	8,701,000	20,499,500	26,432,600	15,191,500	11,241,100
Totals .....	\$447,169,700	\$323,092,000	\$770,261,700	\$925,037,500	\$547,246,600	\$377,790,900



## Gains and Losses by Wards, 1896 and 1901.

	Land. Gain or Loss.	Buildings. Gain or Loss.	Total. Gain or Loss.
Ward 1 .....	\$630,650	\$767,600	\$1,398,250
Ward 2 .....	943,400	563,450	1,506,850
Ward 3 .....	726,000	321,400	1,047,400
Ward 4 .....	718,100	1,098,400	1,816,500
Ward 5 .....	424,800	17,700	442,500
Ward 6 .....	20,807,100	3,090,500	23,897,600
Ward 7 .....	33,761,250	10,970,450	44,731,700
Ward 8 .....	2,565,900	624,100	3,190,000
Ward 9 .....	704,300	416,900	1,121,200
Ward 10 .....	8,907,400	2,927,000	11,834,400
Ward 11 .....	6,079,300	5,008,300	11,087,600
Ward 12 .....	491,500	320,000	811,500
Ward 13 .....	3,706,600	1,367,400	5,074,000
Ward 14 .....	109,600	1,204,800	1,314,400
Ward 15 .....	232,400	599,900	832,300
Ward 16 .....	949,500	1,175,700	2,125,200
Ward 17 .....	1,006,100	1,986,800	2,992,900
Ward 18 .....	841,500	936,200	1,777,700
Ward 19 .....	1,530,700	2,627,500	4,158,200
Ward 20 .....	3,876,700	6,738,100	10,614,800
Ward 21 .....	1,140,500	2,031,500	3,172,000
Ward 22 .....	753,600	2,351,700	3,105,300
Ward 23 .....	2,687,200	2,405,000	5,092,200
Ward 24 .....	3,089,800	2,608,400	5,698,200
Ward 25 .....	3,393,000	2,540,100	5,933,100
Totals .....	\$100,076,900	\$54,698,900	\$154,775,800















